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FOREWORD

FIRST NATIONS GAZETTE

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The inaugural issue of the *First Nations Gazette* was published in 1997, under the joint auspices of the Indian Taxation Advisory Board and the Native Law Centre. The vision for the *Gazette* was to provide official notice of and access to First Nation laws, particularly those dealing with property taxation matters. Over the past number of years, the *First Nations Gazette* has ensured that all those engaged with reserve lands are aware of the First Nation's governance over those lands.

The *First Nations Gazette* is published by the First Nations Tax Commission in conjunction with the Native Law Centre. The publication of the *First Nations Gazette* is governed by an Editorial Board.

In 2014, the *First Nations Gazette* transitioned to an exclusively electronic publication. While the *Gazette* is no longer being printed or distributed in hard copy format, it can be accessed, free of charge, on the *First Nations Gazette* website at fng.ca.

Part II of the digital *Gazette*, which is a register of First Nation legislation, is consolidated monthly, with the specific content of each volume listed in a hyperlinked table of contents. The First Nation legislation contained in Part II include laws required by federal statute to be published in the *First Nations Gazette*, and any other laws, by-laws and codes enacted by First Nations and submitted to the *Gazette* for publication.

The following laws are required by federal statute to be published in the *First Nations Gazette*:

- Local revenue laws enacted under the *First Nations Fiscal Management Act* and approved by the First Nations Tax Commission;
- Financial administration laws enacted under the *First Nations Fiscal Management Act* and approved by the First Nations Financial Management Board;
- Laws enacted under the *First Nations Goods and Services Tax Act*; and

First Nations may submit other laws, by-laws and codes for publication, such as

- By-laws enacted under sections 81 and 85.1 of the *Indian Act*;
- By-laws enacted under section 83 of the *Indian Act* and approved by the Minister of Indigenous and Northern Affairs;
- Land management codes adopted in accordance with the *First Nations Land Management Act*; and
- Election codes enacted under the *First Nations Elections Act*.

Format

As of July 2015, the *Gazette* reproduces all laws, by-laws and codes in the exact form in which they were submitted to the *Gazette*, including any errors or omissions. This process preserves the authenticity of the legislation in the form submitted to the *Gazette*. Although legislation is reproduced in its original form using a digital imaging process, the *Gazette* reserves the right to alter the layout of these documents for compilation and publication purposes. These alterations may include, but are not limited to, altering the page sizing and orientation, and the addition of page numbering, headers and footers. Laws, by-laws, and codes enacted by First Nations are published in the language in which they were approved.

Citation of Laws, By-laws, and Codes

Any law, by-law, or code published in the digital *First Nations Gazette* may be cited to the annual volume in which it is contained, for example, *Kanaka Bar Indian Band Property Assessment Law, 2015*, F.N. Gaz. 2016.20. The citation, as shown in the example, includes the following elements: *Title*, Gazette abbreviation, year, volume.

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PRÉFACE
GAZETTE DES PREMIÈRES NATIONS
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La première édition de la *Gazette des premières nations* a été publiée en 1997 sous les auspices de la Commission consultative de la fiscalité indienne et du Native Law Centre. La *Gazette* a été conçue pour donner la notification officielle des textes législatifs des premières nations, en particulier ceux portant sur les questions d'imposition foncière, ainsi que pour assurer l'accès à ces textes. Au cours des dernières années, la *Gazette des premières nations* a permis d'informer tous les intervenants concernés de l'exercice par des premières nations de leur gouvernance sur les terres de réserve.

À l'heure actuelle, la *Gazette des premières nations* est publiée par la Commission de la fiscalité des premières nations en collaboration avec le Native Law Centre. La publication de la *Gazette des premières nations* relève d'un Comité de rédaction.

En 2014, le passage de la *Gazette des premières nations* à une publication exclusivement électronique s'est fait avec succès. Bien qu'elle ne soit plus imprimée ou distribuée en format papier, vous pouvez continuer d'y accéder, gratuitement, sur le site Web de la *Gazette des premières nations* à l'adresse fng.ca.

La partie II de la *Gazette* numérique, qui consiste en un registre des lois des Premières nations, est consolidée chaque mois, et le contenu particulier de chaque volume est énuméré dans une table des matières hyperliée. Les lois des Premières nations qui se trouvent dans la partie II comprennent les lois qui doivent être publiées dans la *Gazette des premières nations* en vertu d'une loi fédérale, et tous autres lois, règlements administratifs et codes adoptés par les Premières nations et soumis à la *Gazette* aux fins de publication.

Les lois ci-dessous doivent être publiées dans la *Gazette des premières nations* en vertu d'une loi fédérale :

- les lois sur les recettes locales adoptées sous le régime de la *Loi sur la gestion financière des premières nations* et approuvées par la Commission de la fiscalité des premières nations;
- les lois sur l'administration financière adoptées sous le régime de la *Loi sur la gestion financière des premières nations* et approuvées par le Conseil de gestion financière des Premières Nations;
- les lois adoptées sous le régime de la *Loi sur la taxe sur les produits et services des premières nations*.

Les Premières nations peuvent soumettre d'autres lois, règlements administratifs et codes aux fins de publication, comme les suivants :

- les règlements administratifs adoptés en vertu de l'article 81 ou 85.1 de la *Loi sur les Indiens*;
- les règlements administratifs adoptés en vertu de l'article 83 de la *Loi sur les Indiens* et approuvés par la ministre des Affaires autochtones et du Nord;
- les codes de gestion des terres adoptés en vertu de la *Loi sur la gestion des terres des premières nations*;
- les codes électoraux adoptés en vertu de la *Loi sur les élections au sein de premières nations*.

Format

En date de juillet 2015, la *Gazette* reproduit tous les lois, règlements administratifs et codes dans la forme exacte où ils lui sont soumis, y compris toute erreur ou omission. Ce processus permet de préserver l'authenticité des lois dans la forme où elles sont soumises à la *Gazette*. Bien que les lois soient reproduites dans leur forme originale à l'aide d'un processus d'imagerie numérique, la *Gazette* se réserve le droit de modifier la présentation de ces documents aux fins de compilation et de publication. Ces modifications peuvent comprendre, sans s'y limiter, la modification de la taille et de l'orientation des pages et l'ajout de

numéros de page, d'en-têtes et de titres de bas de page. Les lois, les règlements administratifs et les codes adoptés par les Premières nations sont publiés dans la langue où ils ont été approuvés.

Renvois aux lois, règlements administratifs et codes

Les renvois aux lois, règlements administratifs ou codes publiés dans la *Gazette* numérique se font par indication du volume annuel où ils sont publiés, par exemple, *Kanaka Bar Indian Band Property Assessment Law, 2015*, F.N. Gaz. 2016.20. La référence contenue dans cet exemple comporte les éléments suivants : *Titre*, abréviation de la Gazette, année, volume.

Stipulation d'exonération de garanties et limitation de responsabilité

Les lois, les règlements administratifs et les codes adoptés par les Premières nations sont reproduits dans la *Gazette des premières nations* dans la forme exacte où ils lui ont été soumis. La *Gazette* est offerte à titre de service public. Tout le contenu est fourni « tel quel », et l'éditeur décline expressément toute responsabilité à l'égard de toute garantie, déclaration ou condition de quelque nature que ce soit se rapportant au contenu de la *Gazette*, qu'elle soit expresse, tacite ou légale, y compris, sans limitation, concernant la validité, l'exactitude ou la fiabilité de tout contenu de la *Gazette*. Toutes conditions ou garanties implicites, y compris, sans limitation, les garanties implicites de commercialité, d'adaptation à un usage particulier, de propriété ou de non contrefaçon, ou découlant d'une transaction, d'un emploi ou d'une pratique commerciale, sont expressément rejetées.

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First Nation laws approved by the First Nations Tax Commission under Section 5 of the FMA and First Nation laws approved by the First Nations Financial Management Board under Section 9 of the FMA

Lois des premières nations agréées par la Commission de la fiscalité des premières nations en vertu del'article 5 de la LGFPN et lois des premières nations agréées par le Conseil de gestion financière des Premières nations en vertu de l'article 9 de la LGFPN

STANDARDS FOR FIRST NATION PROPERTY ASSESSMENT LAWS

[Consolidated to 2016-09-14]

PART I
PREAMBLE

WHEREAS:

A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;

B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and

C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

PART II
PURPOSE

These Standards set out the requirements that must be met for First Nation property assessment laws enacted under subparagraph 5(1)(a)(i) of the Act. These Standards are used by the Commission in its review and approval of First Nations' property assessment laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

PART III
AUTHORITY AND PUBLICATION

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV
APPLICATION

These Standards apply to every property assessment law submitted to the Commission for approval under the Act.

PART V
DEFINITIONS

In these Standards:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"agricultural property" means an interest in land classified as "non-arable (range)" or "other agricultural" in Saskatchewan;

"assessable property" means property that is subject to assessment under a Law;

"assessment" means a valuation and classification of interests in land;

"Assessment Review Board" means an independent appeal body established by a First Nation to hear and determine assessment appeals;

"assessment roll" means a list setting out interests in land and their assessed values for the purposes of taxation and includes a supplementary assessment roll and any amendments to the assessment roll;

"chair" means a chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment of assessable property;

"Council" has the meaning given to that term in the Act;

"First Nation" means a band named in the schedule to the Act;

"holder" means a person in lawful possession of an interest in land or a person who

(a) is entitled, through a lease, licence or other legal means, to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"interest in land" or "property" means land or improvements, or both, in a reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Law" means an assessment law enacted under subparagraph 5(1)(a)(i) of the Act;

"Province" refers to the province in which the assessable property is situated;

"reserve" means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting; and

"taxable area" means the total area of the interest in land or portion of the interest in land, rounded to the nearest acre;

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

[am. FNTC Resolution 2008-09-17; 2014-09-16; 2016-03-30.]

PART VI

STANDARDS

1. Appointment of Assessor

The Law must

(a) provide for the appointment of an assessor to conduct assessments of assessable property in accordance with the Law and such other duties as set out in the Law; and

(b) provide that any person carrying out valuations of assessable property must be qualified to assess real property for taxation purposes in the Province.

[am. FNTC Resolution 2012-03-29; 2012-10-03.]

2. Assessment Dates

2.1 For those aspects of the assessment process that are set out in Schedule I to these Standards, the Law must incorporate the corresponding dates or time frames in Schedule I, if any.

2.2 Where Schedule I does not provide a date or time frame but allows a First Nation to select a date to be set in its Law, the Law must set a fixed date for that aspect of the assessment process.

2.3 The Law must set a date for mailing assessment notices that is on or before the date for mailing tax notices set in the First Nation's taxation law.

3. Assessment Classification

3.1 The Law must

(a) establish property classes for the purposes of assessment that are the same as those property classes established in the Province; and

(b) require the assessor to classify properties by using the provincial classification rules for each property class.

3.2 As an exception to subsection 3.1, Laws of First Nations located in British Columbia are not required to establish property class 7, managed forest land.

3.3 As an exception to subsection 3.1, Laws of First Nations located in British Columbia are not required to establish property class 3, supportive housing.

[am. FNTC Resolution 2008-12-16; 2009-03-25; 2012-03-29; 2014-06-25.]

4. Assessment Method

4.1 For the purposes of assessing interests in land, the Law must require the use of the

(a) valuation methods, rates, rules and formulas established under provincial assessment legislation, and

(b) assessment practices used in the Province for conducting assessments off the reserve,

except where otherwise provided in the Law.

4.2 Without limiting subsection 4.1,

(a) Laws of First Nations located in Manitoba must establish percentages of assessed value for each property class for which such a value is established by the Province, and must require the assessor to determine the portioned value of each property using the applicable percentages of assessed values established in the Law; and

(b) Laws of First Nations located in Saskatchewan must establish percentages of assessed value for each property class for which such a value is established by the Province, and must require the assessor to determine the taxable assessment of each property by multiplying the fair value assessment by the applicable percentage of value established in the Law.

4.3 Despite subsection 4.1, a Law of a First Nation located in Saskatchewan must, for agricultural property taxed on the basis of the taxable area,

(a) direct the assessor to determine the taxable area; and

(b) provide that no valuation is required for the interest in land.

[am. FNTC Resolution 2009-03-25; 2012-10-03; 2014-09-16.]

5. Assessment Roll

5.1 The Law must provide for the completion of an annual assessment roll that contains a list of every interest in land liable to taxation or for which payments-in-lieu may be accepted by the Council.

5.1.1 As an exception to subsection 5.1, Laws of First Nations located in Quebec may provide for the completion of an assessment roll every three (3) years, or such other time frame as established or permitted by the Province.

5.2 The Law must require the assessment roll to contain at least the following information, as applicable:

(a) the name and address of the holder of the property;

(b) a description of the property;

(c) the classification of the property;

(d) the assessed value by classification of the property;

(e) the total assessed value of the property;

(f) the taxable area of agricultural property, where the property is taxed on the basis of taxable area;

(g) for First Nations located in Manitoba, the portioned value of the property;

(h) for First Nations located in Saskatchewan, the taxable assessment of the property; and

(i) for First Nations located in provinces other than Manitoba and Saskatchewan, the total assessed value of the property liable to taxation.

5.3 The Law must provide for

(a) certification of the assessment roll by the assessor that the assessment roll was completed in accordance with the Law;

(b) delivery of the certified assessment roll by the assessor to the Council;

(c) inspection of the assessment roll by any person;

(d) a prohibition on using the information contained in the assessment roll for solicitation purposes; and

(e) a procedure where holders can apply to have their name, address or other information about the holder omitted or obscured from the assessment roll for reasons of safety or the mental or physical health of the holder or a member of the holder's household.

[am. FNTC Resolution 2009-03-25; 2010-12-16; 2014-09-16.]

6. Correction of Errors and Omissions

The Law must provide procedures for the correction by the assessor of errors and omissions in the assessment roll through the use of one or more of revised, amended or supplementary assessment rolls.

7. Assessment Notice

7.1 The Law must provide for assessment notices to be delivered to all persons named on the assessment roll in respect of an assessable property.

7.2 The Law must require an assessment notice to contain at least the following information:

(a) the name and address of the holder of the property;

(b) a short legal description of the property;

(c) the assessed value by classification of the property;

(d) the taxable area of agricultural property, where indicated on the assessment roll for that property;

(e) for First Nations located in Manitoba, the portioned value of the property;

(f) for First Nations located in Saskatchewan, the taxable assessment of the property;

(g) for First Nations located in provinces other than Manitoba and Saskatchewan, the total assessed value of the property liable to taxation;

(h) the opportunity to make a request for reconsideration of the assessment by the assessor and the deadline for making such a request; and

(i) the right to appeal the assessment to the Assessment Review Board, how to appeal and the deadline for an appeal.

[am. FNTC Resolution 2009-03-25; 2014-09-16.]

8. Reconsideration

The reconsideration procedures in the Law must

(a) allow a person named on the assessment roll in respect of an assessed property to request that the assessor reconsider the assessment of that assessable property;

(b) provide for at least twenty-one (21) days after the date of delivery of an assessment notice for a person to request a reconsideration by the assessor;

(c) set out the grounds for reconsideration;

(d) require the assessor to complete the reconsideration within a time frame set out in the Law, and

(i) notify the person that made the request that the assessment is confirmed, or

(ii) where the assessor determines that the property should have been assessed differently, offer to modify the assessment; and

(e) where the person that made the request agrees to a modification, provide for the assessor

(i) to amend the assessment roll,

(ii) to give notice of the amendment to the tax administrator and to all persons who received an assessment notice in respect of the assessable property, and

(iii) where a notice of appeal has been given in respect of an assessable property, to give notice of the amendment to the Assessment Review Board.

[am. FNTC Resolution 2016-03-30; 2016-09-14.]

9. Assessment Appeals

9.1 The Law must set out, at a minimum, the following grounds for appeal to the Assessment Review Board:

(a) the assessed value of the assessed property;

(b) the assessment classification of the assessed property;

(c) the applicability of an exemption to the assessed property; and

(d) an alleged error or omission in the assessment.

9.2 If the Law provides for an administration fee for the filing of an assessment appeal, the fee must not exceed thirty dollars ($30).

10. Assessment Review Board

10.1 The Law must

(a) set out the powers, duties and functions of the chair;

(b) provide for the appointment of members of the Assessment Review Board by Council resolution and for a term of appointment of those members of not less than two (2) years; and

(c) set out when and how members of the Assessment Review Board may be removed from office.

10.2 The Law must establish practices and procedures for the conduct of Assessment Review Board hearings, including respecting

(a) a party's right to be heard, have representation, present evidence and call witnesses;

(b) the manner by which the Assessment Review Board may conduct a hearing; and

(c) the evidentiary rules that apply during a hearing.

10.3 In establishing practices and procedures, the Law may

(a) provide for additional practices and procedures to be established in a practices and procedures manual approved by Council resolution; and

(b) permit the Assessment Review Board to determine its own procedure during a hearing to the extent not inconsistent with the Law.

10.4 The Law must provide for, at a minimum, the complainant, the assessor and the holder of the assessable property (if other than the complainant) to be parties to the appeal.

10.5 The Law must set out procedures for updating the assessment roll to reflect decisions of the Assessment Review Board.

11. Confidentiality

The Law must provide for the confidentiality of information and documents obtained by the tax administrator, assessor, the Assessment Review Board and any other person who has custody or control of records obtained or created under the Law, except that disclosure may be made

(a) in the course of administering the Law or performing functions under it;

(b) in proceedings before the Assessment Review Board or a court of law;

(c) where a holder gives written authorization for his or her agent to obtain confidential information relating to a property;

(d) by the tax administrator to a third party for research (including statistical) purposes, provided the information or documents do not include any information that is in an individually identifiable form; or

(e) by Council to a third party for research (including statistical) purposes.

[am. FNTC Resolution 2016-03-30.]

PART VII

COMING INTO FORCE

These Standards are established and in effect as of October 22, 2007.

PART VIII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Chief Alex Thomas Way
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

SCHEDULE I

ASSESSMENT TIMELINES

British Columbia	
Assessment valuation date:	July 1 of year before taxation year
Physical condition and permitted use date:	October 31 of year before taxation year
Assessment roll and notices date:	December 31 of year before taxation year, where the First Nation has appointed the BC Assessment Authority as the assessor, or
	January 31 of taxation year, where the First Nation has appointed an assessor other than the BC Assessment Authority.
Alberta	
Assessment valuation date:	July 1 of year before taxation year
Physical condition and use date:	December 31 of year before taxation year
Assessment roll date:	a date set by the First Nation in its Law
Assessment notice date:	a date set by the First Nation in its Law
Saskatchewan	
Base date for valuation:	as established by Assessment Management Agency from time to time
Physical condition and use date:	January 1 of taxation year
Assessment roll date:	April 1 of taxation year
Assessment notice date:	within fifteen (15) days of completion of assessment roll
Manitoba	
Reference date for valuation:	as set by Province from time to time
Assessment roll date:	December 31 of year before taxation year
Assessment notice date:	a date set by the First Nation in its Law
Ontario	
Valuation date:	January 1 in preceding year, or as set by provincial regulation

Classification date:	June 30 of year before taxation year
Assessment roll date:	not later than second Tuesday following December 1 of year before taxation year
Assessment notice date:	no later than fourteen (14) days before assessment roll is completed
Quebec	
Valuation and condition date:	July 1 of second fiscal year preceding first fiscal year for which assessment roll is made
Assessment roll date:	August 15 to September 15 of year before taxation year
Assessment notice date:	March 1 of taxation year
New Brunswick	
Valuation date:	January 1 of year before taxation year
Assessment roll date:	December 31 of year before taxation year
Assessment notice date:	a date set by the First Nation in its Law
Nova Scotia	
Valuation date:	as set by Province from time to time
Physical condition and use date:	December 1 of year before Taxation year
Assessment roll date:	December 31 of year before taxation year
Assessment notice date:	on completion of assessment roll by a date set by the First Nation in its Law
Prince Edward Island	
Valuation date:	as set by the First Nation in its Law
Assessment roll date:	as set by the First Nation in its Law
Assessment notice date:	fifth business day in May

Newfoundland & Labrador	
Base date for valuation:	January 1 of every third year after 1996
Assessment roll date:	January 1 to September 30
Assessment notice date:	on completion and delivery of assessment roll by a date set by the First Nation in its Law
Yukon Territory	
Valuation date:	July 31 of year before taxation year
Assessment roll date:	November 15 of year before taxation year
Assessment notice:	immediately on return of corrected roll to collector by a date set by the First Nation in its Law
Northwest Territories	
Base year for valuation:	as set by territory from time to time
Assessment roll date:	October 31 of year before taxation year
Assessment notice date:	twenty-one (21) days after certified roll sent to taxing authority
Nunavut	
Base year for valuation:	as set by territory from time to time
Assessment roll date:	October 31 of year before taxation year
Assessment notice date:	twenty-one (21) days after certified roll sent to taxing authority

[am. FNTC Resolution 2008-09-17; 2009-03-25.]

SCHEDULE II

Repealed. [FNTC Resolution 2009-03-25.]

NORMES RELATIVES AUX LOIS SUR L'ÉVALUATION FONCIÈRE DES PREMIÈRES NATIONS

[Codifiées le 2016-09-14]

PARTIE I
PRÉAMBULE

Attendu :

A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;

B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à réaliser une croissance économique au moyen de la génération de recettes locales stables;

C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II
OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur l'évaluation foncière des premières nations édictés en vertu du sous-alinéa 5(1)a)(i) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur l'évaluation foncière des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

PARTIE III
AUTORISATION ET PUBLICATION

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV
APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur l'évaluation foncière soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V
DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

« bien foncier agricole » Intérêt foncier classé dans l'une ou l'autre des catégories de biens fonciers « terres et améliorations non arables » et « autres terres et améliorations agricoles » en Saskatchewan.

« bien sujet à évaluation » Bien foncier assujetti à l'évaluation au titre d'un texte législatif.

« Comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation pour entendre et trancher les appels en matière d'évaluation.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.

« conseil » S'entend du conseil de la première nation, au sens de la Loi.

« détenteur » Personne qui est légalement en possession d'un intérêt foncier ou qui, selon le cas :

a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;

b) occupe de fait l'intérêt foncier;

c) a des intérêts, titres ou droits sur l'intérêt foncier;

d) est fiduciaire de l'intérêt foncier.

« évaluation » Estimation de la valeur et classification d'intérêts fonciers.

« intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

« Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« plaignant » Personne qui porte en appel l'évaluation d'un bien sujet à évaluation.

« première nation » Bande dont le nom figure à l'annexe de la Loi.

« président » Le président du Comité de révision des évaluations foncières.

« province » Province dans laquelle est situé le bien sujet à évaluation.

« réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.

« résolution » Motion adoptée et approuvée par une majorité des membres du conseil présents à une réunion dûment convoquée.

« rôle d'évaluation » Liste faisant état des intérêts fonciers et de leur valeur imposable établie aux fins de l'imposition foncière; s'entend en outre d'un rôle d'évaluation supplémentaire et des modifications apportées au rôle d'évaluation.

« superficie imposable » La superficie totale d'un intérêt foncier, ou d'une partie de celui-ci, arrondie à l'acre près.

« texte législatif » Texte législatif sur l'évaluation foncière édicté en vertu du sous-alinéa 5(1)a)(i) de la Loi.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

[mod. Résolution de la CFPN 2008-09-17; 2014-09-16; 2016-03-30.]

PARTIE VI

NORMES

1. Nomination d'un évaluateur

Le texte législatif doit :

a) prévoir la nomination d'un évaluateur chargé de faire l'évaluation des biens sujets à évaluation conformément au texte législatif et de remplir toute autre fonction prévue dans celui-ci;

b) prévoir que toute personne qui évalue des biens sujets à évaluation doit posséder les qualifications requises pour effectuer des évaluations de biens fonciers à des fins fiscales dans la province.

[mod. Résolution de la CFPN 2012-03-29; 2012-10-03.]

2. Dates des évaluations

2.1 En ce qui concerne les aspects du processus d'évaluation mentionnés à l'annexe I des présentes normes, le texte législatif doit intégrer les dates ou périodes correspondantes précisées à cette annexe, le cas échéant.

2.2 Si l'annexe I ne précise pas de date ou d'échéancier, mais permet à une première nation de choisir une date à indiquer dans son texte législatif, celui-ci doit établir une date fixe pour cet aspect du processus d'évaluation.

2.3 Le texte législatif doit prévoir une date d'envoi par la poste des avis d'évaluation qui correspond ou est antérieure à la date d'envoi par la poste des avis d'imposition prévus dans le texte législatif relatif à l'imposition foncière de la première nation.

3. Catégories d'évaluation foncière

3.1 Le texte législatif doit :

a) établir des catégories de biens fonciers aux fins de l'évaluation qui sont les mêmes que celles établies par la province;

b) exiger que l'évaluateur classe les biens fonciers en utilisant les règles de classification provinciales applicables à chaque catégorie de biens fonciers.

3.2 À titre d'exception au paragraphe 3.1, les textes législatifs des premières nations situées en Colombie-Britannique n'ont pas à établir une catégorie 7 (Forêts gérées) de biens fonciers.

3.3 À titre d'exception au paragraphe 3.1, les textes législatifs des premières nations situées en Colombie-Britannique n'ont pas à établir une catégorie 3 (Logements supervisés) de biens fonciers.

[mod. Résolution de la CFPN 2008-12-16; 2009-03-25; 2012-03-29; 2014-06-25.]

4. Méthode d'évaluation

4.1 Aux fins de l'évaluation des intérêts fonciers, le texte législatif doit, sauf disposition contraire qui y est prévue, exiger l'utilisation :

a) des méthodes, taux, règles et formules d'évaluation établis sous le régime des lois provinciales relatives à l'évaluation foncière;

b) des pratiques d'évaluation utilisées dans la province pour les évaluations faites à l'extérieur de la réserve.

4.2 Sans que soit limitée la portée du paragraphe 4.1 :

a) les textes législatifs des premières nations situées au Manitoba doivent prévoir les pourcentages de la valeur imposable de chaque catégorie de biens fonciers pour laquelle la province a établi une telle

valeur et exiger que l'évaluateur détermine la valeur fractionnée de chaque bien foncier à l'aide des pourcentages applicables de la valeur imposable prévus dans le texte législatif;

b) les textes législatifs des premières nations situées en Saskatchewan doivent prévoir les pourcentages de la valeur imposable de chaque catégorie de biens fonciers pour laquelle la province a établi une telle valeur et exiger que l'évaluateur détermine l'évaluation imposable de chaque bien foncier en multipliant la juste valeur selon l'évaluation par le pourcentage applicable de la valeur prévu dans le texte législatif.

4.3 Malgré le paragraphe 4.1, le texte législatif d'une première nation située en Saskatchewan doit, quant aux biens fonciers agricoles assujettis à l'impôt sur la base de la superficie imposable :

a) exiger que l'évaluateur détermine la superficie imposable;

b) préciser qu'aucune estimation de la valeur de l'intérêt foncier n'est requise.

[mod. Résolution de la CFPN 2009-03-25; 2012-10-03; 2014-09-16.]

5. Rôle d'évaluation

5.1 Le texte législatif doit prévoir l'établissement d'un rôle d'évaluation annuel qui contient une liste de tous les intérêts fonciers assujettis à l'impôt ou pour lesquels le conseil peut accepter des paiements versés en remplacement d'impôts.

5.1.1 À titre d'exception au paragraphe 5.1, les textes législatifs des premières nations situées au Québec peuvent prévoir l'établissement d'un rôle d'évaluation tous les trois (3) ans ou à tout autre intervalle fixé ou permis par la province.

5.2 Le texte législatif doit exiger que le rôle d'évaluation contienne au moins les renseignements applicables qui suivent :

a) le nom et l'adresse du détenteur du bien foncier;

b) une description du bien foncier;

c) la classification du bien foncier;

d) la valeur imposable selon la classification du bien foncier;

e) la valeur imposable totale du bien foncier;

f) la superficie imposable du bien foncier agricole, lorsque celui-ci est assujetti à l'impôt sur la base de la superficie imposable;

g) dans le cas d'une première nation située au Manitoba, la valeur fractionnée du bien foncier;

h) dans le cas d'une première nation située en Saskatchewan, l'évaluation imposable du bien foncier;

i) dans le cas d'une première nation située dans une province autre que le Manitoba ou la Saskatchewan, la valeur imposable totale du bien foncier assujetti à l'impôt.

5.3 Le texte législatif doit prévoir que :

a) l'évaluateur doit certifier que le rôle d'évaluation a été établi conformément au texte législatif;

b) l'évaluateur doit remettre au conseil le rôle d'évaluation certifié;

c) toute personne peut consulter le rôle d'évaluation;

d) nul ne peut utiliser les renseignements contenus dans le rôle d'évaluation à des fins de sollicitation;

e) les détenteurs peuvent, en suivant la procédure indiquée, demander que leur nom, adresse ou tout autre renseignement les concernant soit omis ou masqué dans le rôle d'évaluation pour des raisons de sécurité ou pour protéger leur santé physique ou mentale ou celle d'une personne résidant à leur domicile.

[mod. Résolution de la CFPN 2009-03-25; 2010-12-16; 2014-09-16.]

6. Correction des erreurs et omissions

Le texte législatif doit prévoir des procédures permettant à l'évaluateur de corriger les erreurs et omissions dans le rôle d'évaluation au moyen d'un ou de plusieurs rôles d'évaluation révisés, modifiés ou supplémentaires.

7. Avis d'évaluation

7.1 Le texte législatif doit prévoir l'envoi d'un avis d'évaluation à toutes les personnes dont le nom figure sur le rôle d'évaluation à l'égard d'un bien sujet à évaluation.

7.2 Le texte législatif doit exiger que l'avis d'évaluation contienne au moins les renseignements suivants :

a) le nom et l'adresse du détenteur du bien foncier;

b) une brève description officielle du bien foncier;

c) la valeur imposable selon la classification du bien foncier;

d) la superficie imposable du bien foncier agricole, si elle est indiquée pour celui-ci sur le rôle d'évaluation;

e) dans le cas d'une première nation située au Manitoba, la valeur fractionnée du bien foncier;

f) dans le cas d'une première nation située en Saskatchewan, l'évaluation imposable du bien foncier;

g) dans le cas d'une première nation située dans une province autre que le Manitoba ou la Saskatchewan, la valeur imposable totale du bien foncier assujetti à l'impôt;

h) la possibilité de présenter une demande de réexamen de l'évaluation par l'évaluateur et le délai pour présenter cette demande;

i) le droit d'en appeler de l'évaluation devant le Comité de révision des évaluations foncières, la façon d'en appeler et le délai pour interjeter un appel.

[mod. Résolution de la CFPN 2009-03-25; 2014-09-16.]

8. Réexamen

Le processus de réexamen prévu dans le texte législatif doit :

a) permettre à une personne dont le nom figure sur le rôle d'évaluation à l'égard d'un bien sujet à évaluation de demander que l'évaluateur réexamine l'évaluation de ce bien;

b) accorder à l'intéressé une période d'au moins vingt et un (21) jours après la date d'envoi d'un avis d'évaluation pour demander un réexamen par l'évaluateur;

c) définir les motifs de réexamen;

d) exiger que l'évaluateur effectue le réexamen dans le délai précisé dans le texte législatif et, selon le cas :

(i) qu'il avise le demandeur que l'évaluation est confirmée,

(ii) s'il établit que le bien foncier aurait dû être évalué différemment, qu'il offre au demandeur de modifier l'évaluation;

e) lorsque le demandeur est d'accord avec la modification, indiquer que l'évaluateur doit :

(i) modifier le rôle d'évaluation,

(ii) faire part de la modification à l'administrateur fiscal et à toutes les personnes qui ont reçu l'avis d'évaluation relatif au bien sujet à évaluation,

(iii) si un avis d'appel a été déposé à l'égard du bien sujet à évaluation, aviser de la modification le Comité de révision des évaluations foncières.

[mod. Résolution de la CFPN 2016-03-30; 2016-09-14.]

9. Appels en matière d'évaluation

9.1 Le texte législatif doit prévoir au moins les motifs d'appel suivants pour les appels interjetés devant le Comité de révision des évaluations foncières :

a) la valeur imposable du bien sujet à évaluation;

b) la catégorie d'évaluation foncière du bien sujet à évaluation;

c) l'applicabilité d'une exemption au bien sujet à évaluation;

d) une prétendue erreur ou omission dans l'évaluation.

9.2 Si le texte législatif prévoit des frais administratifs à payer pour le dépôt d'un appel en matière d'évaluation, ces frais ne peuvent excéder trente dollars (30 $).

10. Comité de révision des évaluations foncières

10.1 Le texte législatif doit :

a) définir les pouvoirs et fonctions du président;

b) prévoir la nomination de membres du Comité de révision des évaluations foncières par une résolution du conseil, pour un mandat d'au moins deux (2) ans;

c) préciser quand et comment les membres du Comité de révision des évaluations foncières peuvent être révoqués.

10.2 Le texte législatif doit établir des pratiques et procédures pour la tenue des audiences du Comité de révision des évaluations foncières, notamment en ce qui concerne :

a) le droit d'une partie d'être entendue, d'être représentée, de soumettre des éléments de preuve et de convoquer des témoins;

b) la manière dont le Comité de révision des évaluations foncières peut tenir une audience;

c) les règles de preuve applicables durant une audience.

10.3 Pour l'établissement des pratiques et procédures, le texte législatif peut :

a) prévoir des pratiques et procédures supplémentaires à définir dans un guide des pratiques et procédures approuvé par une résolution du conseil;

b) permettre au Comité de révision des évaluations foncières d'établir ses propres procédures pendant une audience, dans la mesure où elles ne sont pas incompatibles avec le texte législatif.

10.4 Le texte législatif doit prévoir, à tout le moins, que le plaignant, l'évaluateur et le détenteur du bien sujet à évaluation (s'il n'est pas le plaignant) sont parties à l'appel.

10.5 Le texte législatif doit prévoir une procédure de mise à jour du rôle d'évaluation afin de tenir compte des décisions du Comité de révision des évaluations foncières.

11. Confidentialité

Le texte législatif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal, l'évaluateur, le Comité de révision des évaluations foncières et toute autre personne

ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du texte législatif; toutefois, ces renseignements et ces documents peuvent être communiqués, selon le cas :

a) dans le cadre de l'application du texte législatif ou de l'exercice de fonctions aux termes de celui-ci;

b) dans le cadre d'une procédure devant le Comité de révision des évaluations foncières ou un tribunal judiciaire;

c) lorsqu'un détenteur a autorisé par écrit son agent à obtenir des renseignements confidentiels concernant un bien foncier;

d) par l'administrateur fiscal à un tiers à des fins de recherche, y compris la recherche statistique, pourvu que ces renseignements ou documents ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ou des entreprises;

e) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

[mod. Résolution de la CFPN 2016-03-30.]

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 22 octobre 2007.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, Chief Alex Thomas Way, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

ANNEXE I

ÉCHÉANCIERS DES ÉVALUATIONS FONCIÈRES

Colombie-Britannique	
Date de l'évaluation foncière :	le 1er juillet de l'année précédant l'année d'imposition
État physique et date d'utilisation permise :	le 31 octobre de l'année précédant l'année d'imposition
Dates du rôle et des avis d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition, si la première nation a désigné la BC Assessment Authority comme évaluateur; le 31 janvier de l'année d'imposition, si la première nation a désigné un évaluateur autre que la BC Assessment Authority
Alberta	
Date de l'évaluation foncière :	le 1er juillet de l'année précédant l'année d'imposition
État physique et date d'utilisation :	le 31 décembre de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	la date fixée par la première nation dans son texte législatif
Date de l'avis d'évaluation :	la date fixée par la première nation dans son texte législatif
Saskatchewan	
Date de référence pour l'évaluation :	la date fixée à l'occasion par l'Assessment Management Agency
État physique et date d'utilisation :	le 1er janvier de l'année d'imposition
Date du rôle d'évaluation :	le 1er avril de l'année d'imposition
Date de l'avis d'évaluation :	dans les quinze (15) jours suivant l'établissement du rôle d'évaluation
Manitoba	
Date de référence pour l'évaluation :	telle qu'établie à l'occasion par la province
Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	la date fixée par la première nation dans son texte législatif

Ontario	
Date de l'évaluation :	le 1er janvier de l'année précédente ou la date fixée par la réglementation provinciale
Date de la classification :	le 30 juin de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	au plus tard le deuxième mardi suivant le 1er décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	au plus tard quatorze (14) jours avant l'établissement du rôle d'évaluation
Québec	
État et date de l'évaluation :	le 1er juillet du deuxième exercice précédant le premier exercice pour lequel le rôle d'évaluation est établi
Date du rôle d'évaluation :	15 août au 15 septembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	le 1er mars de l'année d'imposition
Nouveau-Brunswick	
Date de l'évaluation :	le 1er janvier de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	la date fixée par la première nation dans son texte législatif
Nouvelle-Écosse	
Date de l'évaluation :	la date fixée à l'occasion par la province
État physique et date d'utilisation :	le 1er décembre de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 31 décembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	après l'établissement du rôle d'évaluation à la date fixée par la première nation dans son texte législatif

Île-du-Prince-Édouard	
Date de l'évaluation :	la date fixée par la première nation dans son texte législatif
Date du rôle d'évaluation :	la date fixée par la première nation dans son texte législatif
Date de l'avis d'évaluation :	le cinquième jour ouvrable de mai
Terre-Neuve-et-Labrador	
Date de référence pour l'évaluation :	le 1er janvier aux trois ans après 1996
Date du rôle d'évaluation :	1er janvier au 30 septembre
Date de l'avis d'évaluation :	après l'établissement et la remise du rôle d'évaluation à la date fixée par la première nation dans son texte législatif
Territoire du Yukon	
Date de l'évaluation :	le 31 juillet de l'année précédant l'année d'imposition
Date du rôle d'évaluation :	le 15 novembre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	dès la remise du rôle corrigé au percepteur, à la date fixée par la première nation dans son texte législatif
Territoires du Nord-Ouest	
Année de référence pour l'évaluation :	telle qu'établie à l'occasion par ce territoire
Date du rôle d'évaluation :	le 31 octobre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	vingt et un jours (21) après l'envoi du rôle certifié à l'autorité taxatrice
Nunavut	
Année de référence pour l'évaluation :	telle qu'établie à l'occasion par ce territoire
Date du rôle d'évaluation :	le 31 octobre de l'année précédant l'année d'imposition
Date de l'avis d'évaluation :	vingt et un jours (21) après l'envoi du rôle certifié à l'autorité taxatrice

[mod. Résolution de la CFPN 2008-09-17; 2009-03-25.]

ANNEXE II

Abrogée [Résolution de la CFPN 2009-03-25.]

STANDARDS FOR
FIRST NATION SERVICE TAX LAWS, 2016

PART I
PREAMBLE

WHEREAS:

A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;

B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and

C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

PART II
PURPOSE

These Standards set out the requirements that must be met for First Nation taxation for the provision of services laws enacted under subparagraph 5(1)(a)(iii) of the Act. These Standards are used by the Commission in its review and approval of First Nations' service tax laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

PART III
AUTHORITY AND PUBLICATION

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV
APPLICATION

These Standards apply to every service tax law submitted to the Commission for approval under the Act.

PART V
DEFINITIONS

In these Standards:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessment law" means an assessment law enacted under subparagraph 5(1)(a)(i) of the Act;

"assessment review board" means an independent appeal body established by a First Nation under its assessment law to hear and determine assessment appeals;

"chair" means the chair of a review panel;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of a service tax;

"Council" has the meaning given to that term in the Act;

"First Nation" means a band named in the schedule to the Act;

"holder" means a person in lawful possession of an interest in land or a person who

(a) is entitled, through a lease, licence or other legal means, to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"interest in land" or "property" means land or improvements, or both, in a reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Law" means a service tax law enacted under subparagraph 5(1)(a)(iii) of the Act;

"local service area" means a defined area of a reserve to which a service is provided under a service tax law;

"Province" refers to the province in which a reserve is situated;

"registered professional" means an individual qualified and licensed as a professional engineer or architect in the Province;

"reserve" means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"review panel" means an independent appeal body established under a Law to hear and determine service tax appeals;

"service" means an activity or work provided by or on behalf of a First Nation for which a service tax will be levied under a Law;

"service tax" means a tax levied under a Law in respect of the provision of a service;

"service tax roll" means a list of persons liable to pay a service tax under a Law;

"tax administrator" means a person appointed by Council to administer and enforce a Law;

"tax roll" means a tax roll prepared under a First Nation's taxation law;

"taxation law" means a taxation law enacted under paragraph 5(1)(a) of the Act; and

"taxes" includes all taxes imposed, levied, assessed or assessable under a local revenue law, and all penalties, interest and costs added to those taxes.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

PART VI

STANDARDS

1. Description and Type of Service

1.1 The Law must describe the service to be paid for by the service tax.

1.2 The Law must impose a service tax only to recover all or a portion of the costs relating to the design and construction of infrastructure for the provision of a service.

1.3 The Law must impose a service tax only for a service that is within the categories of services listed in

the Schedule to these Standards.

2. Appointment of Tax Administrator

The Law must provide for the appointment by Council, by resolution, of a tax administrator to oversee the administration and enforcement of the Law.

3. Service Tax Liability and Exemptions

3.1 The Law must provide that all property in the reserve or within a local service area is subject to the service tax unless

(a) exempted from the service tax in accordance with the Law;

(b) the First Nation waives or reduces the service tax in accordance with the Law; or

(c) the property will not have the opportunity to benefit from the service.

3.2 Where a First Nation wishes to provide for exemptions from a service tax, those exemptions must be set out in the Law.

3.3 Where a Law exempts a property from a service tax on the basis that the property is held by the First Nation, a member of the First Nation, or a corporation in which shares are held by or on behalf of the First Nation or a member of the First Nation, the Law must require the First Nation to pay from its general revenues the service taxes that would have been levied on the exempted property.

4. Revenues

4.1 The Law must provide that all revenue collected by the First Nation from the service tax, and interest earned on it, is used only for the provision of the service.

4.2 The Law must require the tax administrator to account separately for the service tax revenues.

5. Estimated Costs of Service

5.1 The Law must set out the total estimated cost of the service and the proportion of that estimated cost that the First Nation will recover through the service tax.

5.2 In calculating the total estimated cost of the service for the purposes of subsection 5.1, the First Nation must include only the following costs:

(a) property acquisition costs;

(b) capital costs;

(c) professional services costs, including engineering and legal fees;

(d) debt servicing costs;

(e) administration costs, including costs of the review panel; and

(f) other costs that will be directly incurred in undertaking and financing the service.

5.3 The total estimated cost of the service set out in the Law must be reviewed by a registered professional who must certify that the amount

(a) includes only those costs permitted under subsection 5.2; and

(b) provides a complete and accurate estimate of the total costs of the service.

6. Basis of Service Tax

6.1 The Law must state the basis on which the service tax will be levied, which must be one or more of the following:

(a) a property value tax based on the assessed value of the property as determined under the First Nation's assessment law;

(b) a single amount for each property;

(c) the taxable area of the property; or

(d) the taxable frontage of the property.

6.2 Where a Law levies a service tax on the basis of the taxable area or taxable frontage of a property, the Law must establish how the taxable area or taxable frontage, as the case may be, will be determined based on the physical characteristics of the property.

7. Establishing Service Tax Rates and Prepayment

7.1 The Law must establish the service tax rate to determine the service tax payable in each year the service tax is imposed.

7.2 Where the Law imposes a service tax based on

(a) a property value tax, the Law must establish the rate to be paid per unit of assessed value of a property as determined under the First Nation's assessment law; or

(b) a single rate for each property, the Law must establish the rate to be paid in each year of the service tax.

7.3 Where the Law imposes a service tax based on the taxable area or taxable frontage of a property, the Law must establish either

(a) the rate to be paid per unit of taxable area or taxable frontage; or

(b) the rates of tax to be paid for different ranges of taxable areas or taxable frontages.

7.4 In establishing a tax rate, the Law

(a) may provide for different rates for different property classes established in the First Nation's assessment law; and

(b) must provide for the equal application of tax rates within a property class.

7.5 Where the Law allows a holder to prepay the service tax amount, the Law must set out the prepayment amount or the formula that will be used to calculate the prepayment amount.

8. Duration of Service Tax

The Law must set out the number of years that the service tax will be imposed, which must not exceed the lesser of

(a) thirty (30) years; and

(b) the reasonable life expectancy of the work constructed as part of the service.

9. Service to Local Service Area

Where the Law provides for the service to benefit or be provided to a local service area, the Law must

(a) define the boundaries of the local service area to which the service will be provided and the service tax levied;

(b) set out the portion of the costs of the service that will be recovered by the service tax; and

(c) include a statement indicating the proportion of holders of taxable property within the local service area who support the service and the service tax, and how the First Nation determined the level of support.

10. Construction Schedule

10.1 The Law must

(a) set out a construction schedule that includes the proposed dates for the commencement and completion of all design and construction components of the service;

(b) require the First Nation to commence and complete the construction in accordance with the construction schedule; and

(c) require the First Nation to commence the construction within one (1) year of the date the service tax is due and payable in the first year that it is levied.

10.2 The construction schedule required by subsection 10.1 must be reviewed by a registered professional who must certify that the construction schedule

(a) includes all necessary design and construction components of the service; and

(b) provides a reasonable and achievable time frame for the completion of the work.

10.3 The Law may permit the First Nation to waive or reduce the amount of a service tax in respect of an interest in land only where the holder or a previous holder of that interest in land has

(a) provided all or part of the service at the holder's expense, or

(b) already paid towards the costs of the service,

in accordance with the terms and conditions specified in the Law.

11. Service Tax Roll

11.1 The Law must provide for the tax administrator to create a service tax roll in the first year that a service tax is levied.

11.2 The Law must require the service tax roll to include the following information:

(a) the name and last known address of the holder of the property;

(b) a short description of the property;

(c) where the tax is imposed on the basis of the assessed value of the property, the total assessed value of the property as shown on the First Nation's assessment roll;

(d) where the tax is imposed on the basis of taxable area or taxable frontage, the taxable area or taxable frontage of the property, as applicable;

(e) the service tax imposed on the property in the current taxation year;

(f) any unpaid service taxes, penalties, interest and arrears in respect of the property; and

(g) if the name of a holder of a charge is included on the First Nation's assessment roll for a property, the name and address of that person.

11.3 Where the service tax is levied on the basis of taxable area or taxable frontage, the Law must require the service tax roll to be reviewed by a registered professional who must certify that the calculation of the taxable area or taxable frontage of each property is correctly shown on the service tax roll.

11.4 The Law must

(a) provide a process for the service tax roll to be certified that it was completed in accordance with the requirements of the Law;

(b) require the service tax roll to be available for public inspection at the office of the First Nation during regular office hours; and

(c) include a process for updating the service tax roll in each year that the service tax is levied under the Law.

12. Tax Notice and Payment

12.1 The Law must

(a) set the date on which the service taxes are due and payable; and

(b) set out where tax payments must be made and the acceptable forms of payment.

12.2 The Law must require the tax administrator to mail a tax notice in each year to

(a) each holder of an interest in land subject to the service tax, and

(b) each person whose name appears on the service tax roll in respect of a property,

by a date set out in the Law, which date must be at least thirty (30) days before the date that the service tax is due.

12.3 The Law must require the tax notice to include

(a) the information shown on the service tax roll in respect of the property; and

(b) where payment must be made, the manner of payment and the date the service tax is due.

12.4 Where the Law provides that the service tax may be prepaid, the Law must require the tax notice that is given in the first year the service tax is levied to set out the amount of the prepayment and the date by which the prepayment must be made.

12.5 The Law may provide for a tax notice under a Law to be combined with a tax notice under the First Nation's taxation law.

13. Establishing a Review Panel

13.1 The Law must provide for Council to establish a review panel to hear and determine service tax appeals.

13.2 The Law must

(a) require the review panel to have at least three (3) members and provide for the appointment of those members by Council resolution;

(b) provide for a term of appointment of members of the review panel of not less than two (2) years;

(c) fix the remuneration for members of the review panel;

(d) prohibit a person from serving on the review panel where the person

(i) has a personal or financial interest in the subject of the appeal,

(ii) is the Chief or a member of Council, or

(iii) has financial dealings with the First Nation that could reasonably give rise to a conflict of interest or impair that person's ability to deal fairly or impartially with an appeal;

(e) set out when and how members of the review panel may be removed from office;

(f) provide for the appointment of a chair and set out the powers, duties and functions of the chair;

(g) establish practices and procedures for the conduct of review panel hearings, including respecting

(i) a party's right to be heard, have representation, present evidence and call witnesses,

(ii) the manner by which the review panel may conduct a hearing, and

(iii) the evidentiary rules that apply during a hearing;

(h) require the review panel, within ten (10) days after completion of a hearing, to make a record of its decision and advise the tax administrator of the decision; and

(i) require the tax administrator to notify the holder of the property and the complainant of a decision of the review panel.

13.3 In establishing practices and procedures of the review panel, the Law may

(a) provide for additional practices and procedures to be established in a practices and procedures manual approved by Council resolution; and

(b) permit the review panel to determine its own procedure during a hearing to the extent not

inconsistent with the Law.

13.4 Despite subsection 13.2, the Law may allow Council to establish a review panel by appointing the First Nation's assessment review board as the review panel.

14. Appeal to Review Panel

14.1 The Law must

(a) provide an opportunity for holders to appeal a service tax before it is imposed for the first time, on one or more of the following grounds:

(i) there is an error or omission respecting a name or address on the service tax roll,

(ii) there is an error or omission respecting the inclusion of a property,

(iii) where the service tax is levied on the basis of taxable area or taxable frontage, that there is an error or omission respecting the taxable area or taxable frontage of a property, and

(iv) where the Law provides for exemptions, that an exemption has been improperly allowed or disallowed;

(b) provide an opportunity in each subsequent year that a service tax is levied for a holder of taxable property to appeal

(i) a change in the service tax levied against that holder's property, or

(ii) the tax administrator's refusal to make a change to the service tax roll respecting a matter referred to in paragraph (a) that is requested by the holder.

14.2 The Law must not impose a fee for appealing a service tax.

14.3 The Law must provide for the complainant, the tax administrator and the holder of the property (if other than the complainant) to be the parties to the appeal.

14.4 The Law must set out procedures for updating the service tax roll to reflect decisions of the review panel.

15. Penalties

Where the Law provides for a penalty to be imposed in respect of unpaid service taxes, the Law must set out the when the penalty will be imposed if the service taxes remain unpaid.

16. Confidentiality

The Law must provide for the confidentiality of information and documents obtained by the tax administrator, a review panel and any other person who has custody or control of records obtained or created under the Law, except that disclosure may be made

(a) in the course of administering the Law or performing functions under it;

(b) in proceedings before a review panel or a court of law;

(c) where a holder gives written authorization for his or her agent to obtain confidential information relating to a property;

(d) by the tax administrator to a third party for research (including statistical) purposes, provided the information or documents do not include any information that is in an individually identifiable form; or

(e) by Council to a third party for research (including statistical) purposes.

PART VII

REVOCATION AND COMING INTO FORCE

Revocation

The *Standards for First Nation Service Tax Laws* that were established and effective on June 20, 2012, are revoked.

Coming into Force

These Standards are established and in effect as of September 14, 2016.

PART VIII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Chief Alex Thomas Way
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

SCHEDULE

CATEGORIES FOR SERVICE TAXES

The categories for service taxes are:

1. The design and construction of First Nation administrative buildings and related infrastructure.

2. The design and construction of facilities for police, fire and other protection services.

3. The design and construction of community health buildings and related infrastructure.

4. The design and construction of transportation infrastructure, including roads, boulevards, sidewalks, bridges, overpasses, curbs, traffic islands, lighting and ferries.

5. The design and construction of parking infrastructure, including parkades, parking lots and parking meters.

6. The design and construction of communications infrastructure, including telephone and internet.

7. The design and construction of infrastructure for the supply of electricity or natural gas.

8. The design and construction of recreation facilities, including arenas, ballparks, parks, playgrounds and swimming pools.

9. The design and construction of cultural facilities, including museums, libraries, community halls and art galleries.

10. The design and construction of water treatment and supply facilities, including water supply, purification, intake and storage facilities, treatment plants, pumping stations and pipe systems.

11. The design and construction of sewage collection, treatment and disposal facilities, including liquid waste disposal planning, collection systems, trunk systems, treatment plants and discharge facilities.

12. The design and construction of dikes, erosion control structures, retaining walls, drainage ditches, flood boxes, sea and harbour walls, waterfront walkways, and wharves and floats.

NORMES RELATIVES AUX LOIS SUR LES TAXES SUR LES SERVICES DES PREMIÈRES NATIONS (2016)

PARTIE I
PRÉAMBULE

Attendu :

A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales des premières nations édictés en vertu du paragraphe 5(1) de la Loi;

B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à réaliser une croissance économique au moyen de la génération de recettes locales stables;

C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II
OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs des premières nations sur l'imposition de taxes pour la fourniture de services, édictés en vertu du sous-alinéa 5(1)a)(iii) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs relatifs aux taxes sur les services des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

PARTIE III
AUTORISATION ET PUBLICATION

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV
APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs relatifs aux taxes sur les services qui sont soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V
DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

« administrateur fiscal » La personne responsable de l'application et du contrôle d'application du texte législatif, qui est nommée par le conseil.

« comité d'examen » Organisme d'appel indépendant constitué en vertu du texte législatif pour entendre et trancher les appels relatifs aux taxes sur les services.

« comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation en vertu de son texte législatif sur l'évaluation foncière pour entendre et trancher les appels en matière d'évaluation.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.

« conseil » S'entend du conseil de la première nation, au sens de la Loi.

« détenteur » Personne qui est légalement en possession d'un intérêt foncier ou qui, selon le cas :

a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;

b) occupe de fait l'intérêt foncier;

c) a des intérêts, titres ou droits sur l'intérêt foncier;

d) est fiduciaire de l'intérêt foncier.

« impôts » Vise notamment tous les impôts et taxes imposés, prélevés, évalués ou évaluables en vertu d'un texte législatif sur les recettes locales, ainsi que tous les intérêts, pénalités et frais ajoutés à ces impôts.

« intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

« Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« plaignant » Personne qui interjette appel à l'égard d'une taxe sur les services.

« première nation » Bande dont le nom figure à l'annexe de la Loi.

« président » Le président du comité d'examen.

« professionnel agréé » Personne qualifiée qui est autorisée par permis à exercer la profession d'architecte ou d'ingénieur professionnel dans la province.

« province » Province dans laquelle est située la réserve.

« réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.

« résolution » Motion adoptée et approuvée par une majorité des membres du conseil présents à une réunion dûment convoquée.

« rôle de taxes sur les services » La liste des personnes tenues de payer une taxe sur les services en vertu du texte législatif.

« rôle d'imposition » Le rôle d'imposition établi conformément au texte législatif sur l'imposition foncière d'une première nation.

« service » Activité ou travail fourni par une première nation ou en son nom et à l'égard duquel une taxe sur les services est prélevée en vertu du texte législatif.

« taxe sur les services » Taxe prélevée en vertu du texte législatif relativement à la fourniture d'un service.

« texte législatif » Texte législatif relatif à la taxe sur les services édicté en vertu du sous-alinéa 5(1)a)(iii) de la Loi.

« texte législatif sur l'évaluation foncière » Texte législatif relatif à l'évaluation foncière édicté en vertu du sous-alinéa 5(1)a)(i) de la Loi.

« texte législatif sur l'imposition foncière» Texte législatif relatif à l'imposition foncière édicté en vertu de l'alinéa 5(1)a) de la Loi.

« zone de service désignée » Secteur déterminé d'une réserve auquel un service est fourni aux termes du texte législatif.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

PARTIE VI

NORMES

1. Description et type de service

1.1 Le texte législatif doit donner une description du service à financer au moyen de la taxe sur les services.

1.2 Le texte législatif ne peut imposer une taxe sur les services que pour recouvrer tout ou partie des frais liés à la conception et à la construction de l'infrastructure nécessaire à la fourniture d'un service.

1.3 Le texte législatif ne peut imposer une taxe sur les services qu'à l'égard d'un service appartenant à l'une des catégories de services énumérées à l'annexe des présentes normes.

2. Nomination d'un administrateur fiscal

Le texte législatif doit prévoir la nomination par le conseil, par voie de résolution, d'un administrateur fiscal chargé de la surveillance de l'application et du contrôle d'application du texte législatif.

3. Assujettissement à la taxe sur les services et exemptions

3.1 Le texte législatif doit prévoir que tous les biens fonciers situés dans la réserve ou dans une zone de service désignée sont assujettis à la taxe sur les services, sauf si, selon le cas :

a) ils sont exemptés de cette taxe en vertu du texte législatif;

b) la première nation accorde une dispense ou une réduction de cette taxe conformément au texte législatif;

c) le bien foncier visé ne pourra pas bénéficier du service.

3.2 Lorsque la première nation souhaite accorder des exemptions de la taxe sur les services, ces exemptions doivent être énoncées dans le texte législatif.

3.3 Lorsque le texte législatif exempte des biens fonciers de la taxe sur les services parce qu'il s'agit de biens fonciers détenus par la première nation, par un membre de la première nation ou par une société dont des actions sont détenues par ou pour la première nation ou un membre de celle-ci, le texte législatif doit exiger que la première nation paie à partir de ses recettes générales les taxes sur les services qui auraient été prélevées à l'égard des biens fonciers ainsi exemptés.

4. Recettes

4.1 Le texte législatif doit prévoir que les recettes provenant de la taxe sur les services que perçoit la première nation, ainsi que les intérêts qu'elles rapportent, ne peuvent servir qu'à la fourniture du service visé.

4.2 Le texte législatif doit exiger que l'administrateur fiscal tienne une comptabilité distincte pour les recettes provenant de la taxe sur les services.

5. Coût estimatif du service

5.1 Le texte législatif doit faire état du coût estimatif total du service et de la proportion de ce coût que la première nation recouvrera au moyen de la taxe sur les services.

5.2 Dans le calcul du coût estimatif total du service pour l'application du paragraphe 5.1, la première nation ne peut inclure que les coûts et frais suivants :

a) les coûts d'acquisition de biens fonciers;

b) les dépenses en immobilisations;

c) les frais des services professionnels, y compris les honoraires d'ingénieurs et d'avocats;

d) les frais de service de la dette;

e) les frais d'administration, y compris les frais du comité d'examen;

f) tous autres frais qui seront directement engagés pour entreprendre et financer le service.

5.3 Le coût estimatif total du service indiqué dans le texte législatif doit être soumis à l'examen d'un professionnel agréé chargé de certifier que le montant de ce coût :

a) d'une part, ne comprend que les coûts et frais autorisés au titre du paragraphe 5.2;

b) d'autre part, constitue une estimation exhaustive et exacte de l'ensemble des coûts du service.

6. Base de prélèvement de la taxe sur les services

6.1 Le texte législatif doit prévoir la base de prélèvement de la taxe sur les services, laquelle est constituée de l'un ou plusieurs des éléments suivants :

a) une taxe sur la valeur foncière qui est basée sur la valeur imposable du bien foncier, déterminée conformément au texte législatif sur l'évaluation foncière de la première nation;

b) un montant forfaitaire pour chaque bien foncier;

c) la superficie imposable du bien foncier;

d) la longueur de façade imposable du bien foncier.

6.2 Lorsque le texte législatif impose une taxe sur les services basée sur la superficie imposable ou la longueur de façade imposable d'un bien foncier, il doit établir de quelle façon la superficie ou la façade imposable, selon le cas, sera déterminée d'après les caractéristiques physiques du bien foncier.

7. Établissement des taux de la taxe sur les services et paiement par anticipation

7.1 Le texte législatif doit fixer le taux de la taxe sur les services qui s'applique pour le calcul de la taxe sur les services à payer chaque année où elle est imposée.

7.2 Lorsque le texte législatif impose une taxe sur les services basée :

a) sur la taxe sur la valeur foncière, il doit fixer le taux à payer par unité de la valeur imposable du bien foncier, déterminée conformément au texte législatif sur l'évaluation foncière de la première nation;

b) sur un montant forfaitaire pour chaque bien foncier, il doit fixer le taux à payer chaque année où cette taxe est imposée.

7.3 Lorsque le texte législatif impose une taxe sur les services basée sur la superficie imposable ou la longueur de façade imposable d'un bien foncier, il doit fixer :

a) soit le taux à payer par unité de superficie imposable ou de longueur de façade imposable;

b) soit les taux à payer pour les différents intervalles de superficie imposable ou de longueur de façade imposable.

7.4 Pour l'établissement d'un taux de taxe, le texte législatif :

a) peut prévoir des taux différents pour les diverses catégories de biens fonciers établies dans le texte législatif sur l'évaluation foncière de la première nation;

b) doit prévoir l'application uniforme des taux de taxe dans une même catégorie de biens fonciers.

7.5 Lorsque le texte législatif autorise le détenteur à payer par anticipation le montant de la taxe sur les

services, il doit prévoir le montant du paiement par anticipation ou la formule servant à le calculer.

8. Durée de la taxe sur les services

Le texte législatif doit fixer le nombre d'années durant lesquelles la taxe sur les services sera prélevée, qui ne peut excéder la moins élevée des durées suivantes :

a) trente (30) ans;

b) la durée de vie utile raisonnable de l'ouvrage construit dans le cadre du service.

9. Service destiné à la zone de service désignée

Lorsque le texte législatif prévoit que la fourniture du service est réservée à une zone de service désignée, il doit :

a) définir les limites de la zone où le service sera fourni et où la taxe sur les services sera prélevée;

b) établir la proportion des coûts du service qui sera recouvrée au moyen de la taxe sur les services;

c) faire mention de la proportion de détenteurs de biens imposables dans la zone de service désignée qui appuient le service et la taxe sur les services, et indiquer la façon dont la première nation a déterminé le degré d'appui.

10. Échéancier de construction

10.1 Le texte législatif doit :

a) prévoir un échéancier de construction qui indique notamment les dates projetées pour le début et l'achèvement de tous les éléments de la conception et de la construction du service;

b) obliger la première nation à commencer et à achever la construction conformément à l'échéancier de construction;

c) exiger que la première nation commence la construction dans un délai d'un (1) an suivant la date à laquelle la taxe sur les services est exigible dans la première année où elle est prélevée.

10.2 L'échéancier de construction visé au paragraphe 10.1 doit être soumis à l'examen d'un professionnel agréé chargé de certifier que cet échéancier :

a) englobe tous les éléments essentiels de la conception et de la construction du service;

b) prévoit un délai raisonnable et réalisable pour l'achèvement des travaux.

10.3 Le texte législatif peut autoriser la première nation à accorder, selon les modalités qu'il précise, une dispense ou une réduction de la taxe sur les services à l'égard d'un intérêt foncier dans les seuls cas où le détenteur actuel ou un ancien détenteur de cet intérêt :

a) soit a fourni à ses frais tout ou partie du service visé;

b) soit a déjà fait un paiement à l'égard des coûts du service visé.

11. Rôle de taxes sur les services

11.1 Le texte législatif doit exiger que l'administrateur fiscal établisse un rôle de taxes sur les services dès la première année où une taxe sur les services est prélevée.

11.2 Le texte législatif doit exiger que le rôle de taxes sur les services contienne au moins les renseignements suivants :

a) le nom et la dernière adresse connue du détenteur du bien foncier;

b) une brève description du bien foncier;

c) dans le cas où la taxe est basée sur la valeur imposable du bien foncier, la valeur imposable totale du bien foncier figurant sur le rôle d'évaluation de la première nation;

d) dans le cas où la taxe est basée sur la superficie imposable ou la longueur de façade imposable, la

superficie imposable ou la longueur de façade imposable du bien foncier, selon le cas;

e) la taxe sur les services imposée sur le bien foncier pendant l'année d'imposition en cours;

f) les taxes sur les services, pénalités et intérêts impayés ainsi que les arriérés à payer à l'égard du bien foncier, le cas échéant;

g) dans le cas où le nom du titulaire d'une charge est inscrit à l'égard d'un bien foncier sur le rôle d'évaluation de la première nation, le nom et l'adresse de cette personne.

11.3 Lorsque la taxe sur les services est basée sur la superficie imposable ou la longueur de façade imposable, le texte législatif doit exiger que le rôle de taxes sur les services soit soumis à l'examen d'un professionnel agréé chargé de certifier que le calcul de la superficie imposable ou de la longueur de façade imposable de chaque bien foncier est indiqué correctement sur ce rôle.

11.4 Le texte législatif doit :

a) prévoir une procédure pour certifier que le rôle de taxes sur les services a été établi conformément aux exigences du texte législatif;

b) exiger que ce rôle soit mis à la disposition du public pour consultation au bureau de la première nation pendant les heures d'ouverture normales.

b) établir une procédure pour la mise à jour de ce rôle au cours de chaque année où la taxe sur les services est prélevée en vertu du texte législatif.

12. Avis de taxe et paiement

12.1 Le texte législatif doit :

a) fixer la date d'exigibilité de la taxe sur les services;

b) préciser l'endroit où les paiements de cette taxe doivent être faits et les modes de paiement acceptables.

12.2 Le texte législatif doit exiger que l'administrateur fiscal envoie un avis de taxe par la poste chaque année au plus tard à la date qui y est précisée, laquelle est d'au moins trente (30) jours avant la date d'exigibilité de la taxe sur les services, aux personnes suivantes :

a) chaque détenteur d'un intérêt foncier assujetti à la taxe sur les services;

b) chaque personne dont le nom figure sur le rôle de taxes sur les services à l'égard d'un bien foncier.

12.3 Le texte législatif doit exiger que l'avis de taxe contienne au moins les renseignements suivants :

a) les renseignements figurant sur le rôle de taxes sur les services à l'égard du bien foncier;

b) l'endroit où le paiement doit être fait, le mode de paiement et la date d'exigibilité de la taxe sur les services.

12.4 Si le texte législatif autorise le paiement par anticipation de la taxe sur les services, il doit exiger que l'avis de taxe transmis dans la première année où cette taxe est imposée fasse état du montant et de la date limite du paiement par anticipation.

12.5 Le texte législatif peut permettre que l'avis de taxe exigé par le texte législatif soit intégré à l'avis d'imposition que prévoit le texte législatif sur l'imposition foncière de la première nation.

13. Constitution d'un comité d'examen

13.1 Le texte législatif doit exiger que le conseil constitue un comité d'examen chargé d'entendre et de trancher les appels relatifs aux taxes sur les services.

13.2 Le texte législatif doit :

a) exiger que le comité d'examen compte au moins trois (3) membres et que ceux-ci soient nommés

par résolution du conseil;

b) fixer la durée du mandat des membres du comité d'examen à au moins deux (2) ans;

c) fixer la rémunération des membres du comité d'examen;

d) interdire aux personnes suivantes de siéger au comité d'examen :

(i) quiconque a un intérêt personnel ou financier dans l'objet de l'appel,

(ii) le chef ou les membres du conseil,

(iii) toute personne qui entretient avec la première nation des relations financières qui pourraient raisonnablement donner lieu à un conflit d'intérêts ou porter atteinte à sa capacité d'agir d'une manière équitable et impartiale dans le règlement d'un appel;

e) préciser à quel moment et de quelle façon un membre du comité d'examen peut être révoqué;

f) prévoir la nomination d'un président et définir ses pouvoirs et fonctions;

g) établir des pratiques et procédures pour la tenue des audiences du comité d'examen, notamment en ce qui concerne :

(i) le droit d'une partie d'être entendue, d'être représentée, de soumettre des éléments de preuve et de convoquer des témoins,

(ii) la manière dont le comité d'examen peut tenir une audience,

(iii) les règles de preuve applicables durant une audience;

h) exiger que le comité d'examen, dans les dix (10) jours suivant le règlement d'un appel, consigne au dossier sa décision et avise l'administrateur fiscal de celle-ci;

i) exiger que l'administrateur fiscal avise le détenteur du bien foncier et le plaignant de la décision du comité d'examen.

13.3 Pour l'établissement des pratiques et procédures du comité d'examen, le texte législatif peut :

a) prévoir des pratiques et procédures supplémentaires à définir dans un guide des pratiques et procédures approuvé par une résolution du conseil;

b) permettre au comité d'examen d'établir ses propres procédures pendant une audience, dans la mesure où elles ne sont pas incompatibles avec le texte législatif.

13.4 Malgré le paragraphe 13.2, le texte législatif peut autoriser le conseil à désigner le comité de révision des évaluations foncières pour agir en tant que comité d'examen.

14. Appel auprès du comité d'examen

14.1 Le texte législatif doit :

a) donner aux détenteurs la possibilité d'interjeter appel à l'égard d'une taxe sur les services avant qu'elle soit imposée pour la première fois, pour l'un ou plusieurs des motifs suivants :

(i) un nom ou une adresse figurant sur le rôle de taxes sur les services comporte une erreur ou une omission,

(ii) il y a une erreur ou une omission concernant l'inscription d'un bien foncier sur ce rôle,

(iii) dans le cas où la taxe sur les services est basée sur la superficie imposable ou la longueur de façade imposable, une erreur ou une omission a été commise à l'égard de cette superficie ou de cette longueur de façade,

(iv) dans le cas où le texte législatif prévoit des exemptions, une exemption a été incorrectement accordée ou refusée;

b) donner au détenteur d'un bien imposable, chaque année subséquente où une taxe sur les services

est prélevée, la possibilité d'interjeter appel à l'égard :

(i) d'une modification de la taxe sur les services imposée sur son bien foncier,

(ii) du refus de l'administrateur fiscal d'apporter au rôle de taxes sur les services une modification concernant une question visée à l'alinéa a) que demande le détenteur.

14.2 Le texte législatif ne peut imposer de droits à payer pour le dépôt d'un appel relatif à la taxe sur les services.

14.3 Le texte législatif doit prévoir que le plaignant, l'administrateur fiscal et le détenteur du bien foncier (s'il n'est pas le plaignant) sont les parties à l'appel.

14.4 Le texte législatif doit établir une procédure pour la mise à jour du rôle de taxes sur les services afin de tenir compte des décisions du comité d'examen.

15. Pénalités

Lorsque le texte législatif prévoit l'imposition d'une pénalité à l'égard des taxes sur les services impayées, il doit préciser à quel moment la pénalité sera imposée si les taxes sur les services demeurent en souffrance.

16. Confidentialité

Le texte législatif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal, un comité d'examen et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du texte législatif; toutefois, ces renseignements et ces documents peuvent être communiqués :

a) dans le cadre de l'application du texte législatif ou de l'exercice de fonctions aux termes de celui-ci;

b) dans le cadre d'une procédure devant un comité d'examen ou un tribunal judiciaire;

c) lorsqu'un détenteur a autorisé par écrit son agent à obtenir des renseignements confidentiels concernant un bien foncier;

d) par l'administrateur fiscal à un tiers à des fins de recherche, y compris la recherche statistique, à la condition que les renseignements ou les documents ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ou des entreprises;

e) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

PARTIE VII
ABROGATION ET ENTRÉE EN VIGUEUR

Abrogation

Les *Normes relatives aux lois sur les taxes sur les services des premières nations*, établies et entrées en vigueur le 20 juin 2012, sont abrogées.

Entrée en vigueur

Les présentes normes sont établies et entrent en vigueur le 14 Septembre 2016.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, Chief Alex Thomas Way, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

ANNEXE

CATÉGORIES APPLICABLES AUX TAXES SUR LES SERVICES

Les catégories établies aux fins des taxes sur les services sont les suivantes :

1. La conception et la construction des immeubles administratifs de la première nation et de l'infrastructure connexe.

2. La conception et la construction des installations destinées aux services de police et de protection contre les incendies et autres services de protection.

3. La conception et la construction des immeubles de santé communautaire et de l'infrastructure connexe.

4. La conception et la construction de l'infrastructure de transport, notamment les routes, les boulevards, les trottoirs, les bordures, les ponts, les viaducs, les îlots directionnels, les lampadaires et les traversiers.

5. La conception et la construction de l'infrastructure de stationnement, notamment les garages de stationnement, les parcs de stationnement et les parcomètres.

6. La conception et la construction de l'infrastructure des communications, y compris le service téléphonique et l'Internet.

7. La conception et la construction de l'infrastructure de l'approvisionnement en électricité ou en gaz naturel.

8. La conception et la construction d'installations de loisirs, notamment les arénas, les terrains de baseball ou soccer, les parcs, les terrains de jeu et les piscines.

9. La conception et la construction d'installations culturelles, notamment les musées, les bibliothèques, les salles communautaires et les galeries d'art.

10. La conception et la construction d'installations de traitement des eaux et d'approvisionnement en eau, notamment les installations de distribution, d'épuration, de prise d'eau et d'entreposage, les usines de traitement, les stations de pompage et les réseaux de canalisations.

11. La conception et la construction d'installations de collecte, de traitement et d'évacuation des eaux usées, notamment la planification de l'évacuation des déchets liquides, les réseaux collecteurs des eaux usées, les réseaux d'égouts collecteurs, les usines de traitement et les installations de rejet.

12. La conception et la construction de digues, d'ouvrages de contrôle de l'érosion, de murs de soutènement, de fossés de drainage, de réservoirs de retenue, d'ouvrages longitudinaux, de murs de port, de promenades riveraines, de quais et de quais flottants.

STANDARDS FOR
FIRST NATION OCCUPANCY BUSINESS ACTIVITY TAX LAWS, 2016

PART I
PREAMBLE

WHEREAS:

A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;

B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and

C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

PART II
PURPOSE

These Standards set out the requirements that must be met for First Nation local revenue laws enacted under subparagraph 5(1)(a)(iv) of the Act. These Standards are used by the Commission in its review and approval of First Nations' business activity tax laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

PART III
AUTHORITY AND PUBLICATION

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV
APPLICATION

These Standards apply to business activity tax laws that provide for the assessment and taxation of businesses occupying premises on reserves located in the Province of Manitoba.

PART V
DEFINITIONS

In these Standards:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9 and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under a Law;

"assessed value" means the value of business premises determined in accordance with a Law;

"assessment" means the valuation and classification of property;

"assessment law" means a law enacted by a First Nation under subparagraph 5(1)(a)(i) of the Act that provides for the assessment of property;

"Assessment Review Board" means an independent appeal body established by a First Nation to hear and determine assessment appeals;

"assessor" means a person qualified to assess property for taxation purposes in the province in which the assessable property is located;

"business" means

(a) a commercial, merchandising or industrial activity or undertaking,

(b) a profession, trade, occupation, calling or employment, or

(c) an activity providing goods or services,

whether or not carried on continuously or on an intermittent or one-time basis and whether or not for profit, and however organized or formed, and includes a co-operative and an association of persons;

"business activity tax" or "tax" means a tax imposed, levied, assessed or assessable under a Law and all penalties, interest and costs added to taxes as provided in a Law;

"business assessment roll" means a list setting out interests in land and their assessed values for the purposes of taxation and includes a supplementary roll and any amendments to the roll;

"business operator" means a holder of business premises who conducts business on or from a business premises;

"business premises" means property used in respect of a business, or on or from which a business is carried on;

"business tax roll" means a list prepared under a Law of persons liable to pay business activity tax on business premises and includes a supplementary roll and any amendments to the roll;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"First Nation" means a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Law" means a business activity tax law enacted under subparagraph 5(1)(a)(iv) of the Act to which these Standards apply;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"reference date" means the date used as a reference date for assessments conducted under a First Nation's assessment law;

"reference jurisdiction" means a taxing jurisdiction, located adjacent to a First Nation, that is

identified for the purpose of comparing a First Nation's tax rates;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"tax administrator" means the person appointed by Council to administer and enforce a Law;

"tax notice" means a notice of business activity taxes owing sent to a business operator under a Law;

"taxation law" means a law enacted by a First Nation under paragraph 5(1)(a) of the Act respecting the taxation of interests in land; and

"taxation year" means the calendar year in which taxes are levied.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

PART VI

STANDARDS

1. Administration and Enforcement of Law

The Law must provide for

(a) the appointment by resolution of a tax administrator, or

(b) the tax administrator appointed under the First Nation's taxation law,

to oversee the administration and enforcement of the Law.

2. Assessor

The Law must

(a) provide for the appointment by resolution of an assessor, or

(b) require the assessor appointed under the First Nation's assessment law,

to undertake assessments of assessable property in accordance with the Law and such other duties as set out in the Law.

3. Assessment Timing and Method

3.1 The Law must provide for the assessment of business premises in each year when a general assessment is made in the Province of Manitoba.

3.2 The Law must require the assessor to determine the assessed value of business premises based on the annual rental value of the business premises on the reference date, by using the

(a) valuation methods, rates, rules and formulas established under the Province of Manitoba's assessment legislation for the assessment of business premises; and

(b) assessment practices used by assessors for conducting assessments off the reserve in the Province of Manitoba for business premises.

4. Business Assessment Roll and Notice

4.1 The Law must provide for the completion of an annual business assessment roll

(a) on or before December 31 of the year before the taxation year;

(b) containing a list of every business premises that is liable to taxation under the Law; and

(c) containing at least the following information in respect of each business premises:

(i) the name and last known address of the business operator,

(ii) the address of the business premises, and

(iii) the assessed value of the business premises.

4.2 The Law may provide for the business assessment roll to be combined with the First Nation's assessment roll under its assessment law.

4.3 The Law must provide for

(a) certification of the business assessment roll by the assessor that the business assessment roll was completed in accordance with the Law;

(b) delivery of the certified business assessment roll by the assessor to the Council;

(c) inspection of the business assessment roll by any person;

(d) a prohibition on using the information contained in the business assessment roll for solicitation purposes; and

(e) a procedure where holders can apply to have their name, address or other information about the business operator omitted or obscured from the business assessment roll for reasons of safety or the mental or physical health of the business operator or a member of their household.

5. Correction of Errors and Omissions

5.1 The Law must provide procedures for the correction by the assessor of errors and omissions in the business assessment roll through amended or supplementary business assessment rolls.

5.2 Where the First Nation has made an assessment law, the Law may provide for the application of the provisions for the correction of errors and omissions in the assessment roll set out in that assessment law to apply to the correction of errors and omissions in the business assessment roll.

6. Business Assessment Notice

6.1 The Law must provide for business assessment notices to be mailed to all persons named on the business assessment roll in respect of a business premises by a date specified in the Law that is on or before the date set for mailing of tax notices.

6.2 The Law must require a business assessment notice to contain at least the following information:

(a) the name and address of the business operator;

(b) the address of the business premises;

(c) the assessed value of the business premises;

(d) the opportunity to make a request for reconsideration of the assessment by the assessor and the deadline for making such a request; and

(e) the right to appeal the assessment to the Assessment Review Board, how to appeal and the deadline for an appeal.

7. Reconsideration

7.1 The reconsideration procedures in the Law must

(a) allow a person named on the business assessment roll in respect of a property to request that the assessor reconsider the assessment of that property;

(b) provide for at least twenty-one (21) days after the date of delivery of a business assessment

notice for a person to request a reconsideration by the assessor;

(c) set out the grounds for reconsideration;

(d) require the assessor to complete the reconsideration within a time frame set out in the Law that is not more than forty-five (45) days after the assessor receives a request for reconsideration and

(i) notify the person that made the request that the assessment is confirmed, or

(ii) where the assessor determines that the property should have been assessed differently, offer to modify the assessment; and

(e) where the person that made the request agrees to a modification, provide for the assessor

(i) to amend the business assessment roll,

(ii) to give notice of the amendment to all persons who received a business assessment notice in respect of the assessable property, and

(iii) where a notice of appeal has been given in respect of an assessable property, to give notice of the amendment to the Assessment Review Board.

7.2 Where the First Nation has made an assessment law, the Law may provide for the application of the reconsideration provisions in that assessment law to apply to requests for reconsiderations, provided the requirements in subsection 7.1 are met.

8. Assessment Appeals

8.1 The Law must set out, at a minimum, the following grounds for appeal to the Assessment Review Board:

(a) the assessed value of the property;

(b) the applicability of an exemption to the property; and

(c) an alleged error or omission in the assessment.

8.2 If the Law provides for an administration fee for the filing of an assessment appeal, the fee must not exceed thirty dollars ($30).

9. Assessment Review Board

9.1 The Law must,

(a) provide for the application of the Assessment Review Board provisions in the First Nation's assessment law to apply to appeals, provided the requirements in this section are met; or

(b) include the provisions set out in this section.

9.2 The Law must

(a) set out the powers, duties and functions of the chair;

(b) provide for the appointment of members of the Assessment Review Board by Council resolution and for a term of appointment of those members of not less than two (2) years; and

(c) set out when and how members of the Assessment Review Board may be removed from office.

9.3 The Law must establish practices and procedures for the conduct of Assessment Review Board hearings, including respecting

(a) a party's right to be heard, have representation, present evidence and call witnesses;

(b) the manner by which the Assessment Review Board may conduct a hearing; and

(c) the evidentiary rules that apply during a hearing.

9.4 In establishing practices and procedures, the Law may

(a) provide for additional practices and procedures to be established in a practices and procedures manual approved by Council resolution; and

(b) permit the Assessment Review Board to determine its own procedure during a hearing to the extent not inconsistent with the Law.

9.5 The Law must provide for, at a minimum, the complainant, the assessor and business operator (if other than the complainant) to be parties to the appeal.

9.6 The Law must set out procedures for updating the business assessment roll to reflect decisions of the Assessment Review Board.

10. Tax Liability

The Law must provide that

(a) it applies to all business premises; and

(b) all business premises are subject to taxation unless exempted from taxation in accordance with the Law.

11. Exemptions from Taxation

11.1 Where a First Nation wishes to provide for exemptions from taxation under a Law, those exemptions must be set out within the Law.

11.2 Where exemptions from taxation are included in a Law, the exemptions must be in respect of business premises in one or more of the following categories:

(a) exemptions for business premises held or occupied by a business operator who is a member of the First Nation;

(b) exemptions for business premises held or occupied by a business operator that is either the First Nation or a First Nation Corporation; or

(c) exemptions within a class of exemption from business taxes used by local governments in the Province of Manitoba.

11.3 Exemptions from taxation under paragraphs 11.2(a) and (b) must not exempt business premises held by a member, the First Nation or a First Nation Corporation, as the case may be, that are actually occupied by a business operator who is not a member, the First Nation or a First Nation Corporation.

12. Business Tax Roll

The Law must provide for the tax administrator to create a business tax roll each year by a date set out in the Law.

13. Tax Rate

13.1 The Law must establish a rate of business activity tax as a rate for each one hundred dollars ($100) of assessed value.

13.2 The Law must

(a) establish the same or a lower rate of business activity tax as is established by the reference

jurisdiction for business taxes in the current year; or

(b) if the reference jurisdiction does not levy a business tax, establish a rate of business activity tax that is the same or lower than the average of the business tax rates levied by all local governments in the Province of Manitoba.

14. No Minimum Tax

The Law must not establish a minimum amount of tax to be levied on business premises.

15. Tax Payments

15.1 The Law must

(a) provide for the date on which taxes are due and payable; and

(b) set out where tax payments must be made and the acceptable forms of payment.

15.2 Where the Law provides for tax payments by installments, the Law must set out

(a) how a taxpayer may apply to pay taxes by installments;

(b) the due date for each installment;

(c) how each installment amount will be calculated;

(d) any consequences of failing to pay an installment by the installment due date; and

(e) any penalties or interest that will be levied on unpaid installment payments and when such charges will be imposed.

16. Tax Notices

16.1 The Law must require the tax administrator to mail a tax notice in each year by a date set out in the Law that is at least thirty (30) days before the date that any taxes are due.

16.2 The Law must require the tax administrator to mail a tax notice to

(a) each business operator subject to tax; and

(b) each person whose name appears on the business tax roll in respect of a business premises.

16.3 The Law must require a tax notice to contain at least the following information:

(a) a description of the business premises;

(b) the taxes imposed under the Law for the current taxation year;

(c) when penalties will be added if taxes are not paid;

(d) any unpaid taxes, penalties, interest and arrears in respect of the property; and

(e) where payment must be made, the manner of payment, and the date or dates the taxes are due, including due dates for any installment tax payments.

16.4 The Law must provide for the mailing of amended tax notices where the business tax roll is amended to reflect an amended or supplementary business assessment roll.

17. Tax Refunds

17.1 The Law must set out procedures for providing refunds to taxpayers and the circumstances under which refunds will be given.

17.2 The Law must include at least the following provisions:

(a) a refund of excess taxes paid where a change in the business assessment results in a reduction of taxes for a business premises; and

(b) payment of interest at a rate of two percent (2%) below the prime lending rate of the principal banker to the First Nation on the fifteenth day of the month immediately preceding the calculation of the interest for the following three (3) month period.

17.3 Notwithstanding subsection 17.2, the Law may provide for a refund of excess taxes paid to be applied as a credit on account of taxes or other unpaid amounts due to the First Nation.

18. Penalties

Where the Law provides for a penalty to be imposed in respect of unpaid taxes, the Law must set out the date on which, or the time period after which, the penalty will be imposed if taxes remain unpaid.

19. Confidentiality

The Law must provide for the confidentiality of information and documents obtained by the tax administrator, assessor, the Assessment Review Board and any other person who has custody or control of records obtained or created under the Law, except that disclosure may be made

(a) in the course of administering the Law or performing functions under it;

(b) in proceedings before the Assessment Review Board or a court of law;

(c) where a person gives written authorization for his or her agent to obtain confidential information relating to a business or a property;

(d) by the tax administrator to a third party for research (including statistical) purposes, provided the information or documents do not include any information that is in an individually identifiable form; or

(e) by Council to a third party for research (including statistical) purposes.

PART VII
COMING INTO FORCE

These Standards are established and in effect as of September 14, 2016.

PART VIII
ENQUIRIES

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Chief Alex Thomas Way
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

NORMES RELATIVES AUX LOIS SUR LA TAXE SUR LES ACTIVITÉS COMMERCIALES DES PREMIÈRES NATIONS APPLICABLE À L'OCCUPATION COMMERCIALE (2016)

PARTIE I
PRÉAMBULE

Attendu :

A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales des premières nations édictés en vertu du paragraphe 5(1) de la Loi;

B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à réaliser une croissance économique au moyen de la génération de recettes locales stables;

C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II
OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur les recettes locales des premières nations édictés en vertu du sous-alinéa 5(1)a)(iv) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs relatifs aux taxes sur les activités commerciales des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

PARTIE III
AUTORISATION ET PUBLICATION

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations,* comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV
APPLICATION

Les présentes normes s'appliquent aux textes législatifs relatifs à la taxe sur les activités commerciales qui prévoient l'évaluation des entreprises qui occupent des locaux dans une réserve située au Manitoba et leur assujettissement à cette taxe.

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

« administrateur fiscal » La personne responsable de l'application et du contrôle d'application du texte législatif, qui est nommée par le conseil.

« année d'imposition » L'année civile dans laquelle les taxes sont imposées.

« avis de taxe » Avis indiquant le montant de taxe sur les activités commerciales exigible qui est envoyé à l'exploitant conformément au texte législatif.

« bien sujet à évaluation » Bien foncier assujetti à l'évaluation aux termes du texte législatif.

« Comité de révision des évaluations foncières » Organisme d'appel indépendant constitué par une première nation pour entendre et trancher les appels en matière d'évaluation.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.

« conseil » S'entend du conseil de la première nation, au sens de la Loi.

« date de référence » La date utilisée comme date de référence pour les évaluations effectuées en vertu du texte législatif sur l'évaluation foncière d'une première nation.

« entreprise » L'une ou l'autre des activités suivantes, qu'elle soit exercée de façon continue, irrégulière ou ponctuelle, dans un but lucratif ou non, indépendamment de son mode d'organisation ou de constitution :

a) activité ou entreprise commerciale, marchande ou industrielle;

b) profession, métier, occupation ou emploi;

c) activité consistant à fournir des biens ou des services.

La présente définition vise également les coopératives et les associations de personnes.

« établissement commercial » Bien foncier utilisé relativement à une entreprise ou dans lequel ou à partir duquel une entreprise est exploitée.

« évaluateur » Personne qualifiée pour effectuer des évaluations foncières aux fins de l'imposition foncière dans la province où est situé le bien sujet à évaluation.

« évaluation » Estimation de la valeur et classification d'un bien foncier.

« exploitant » Le détenteur d'un établissement commercial qui exploite une entreprise dans cet établissement ou à partir de celui-ci.

« intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

« Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« personne » S'entend notamment d'une société de personnes, d'un consortium, d'une association, d'une personne morale ou du représentant personnel ou autre représentant légal d'une personne.

« première nation » Bande dont le nom figure à l'annexe de la Loi.

« réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.

« rôle de taxes sur les activités commerciales » Liste, établie conformément au texte législatif, énumérant les personnes tenues au paiement de la taxe sur les activités commerciales à l'égard des établissements commerciaux; s'entend en outre d'un rôle supplémentaire et des modifications apportées au rôle.

« rôle d'évaluation commerciale » Liste sur laquelle sont consignés les intérêts fonciers et leur valeur imposable aux fins de l'imposition de taxes; s'entend en outre d'un rôle d'évaluation supplémentaire et des modifications apportées au rôle.

« société de la première nation » Société dont la majorité des actions sont détenues en fiducie pour le compte de la première nation ou de tous les membres de celle-ci.

« taxe sur les activités commerciales » ou « taxe » Taxe imposée, prélevée, évaluée ou évaluable en vertu du texte législatif, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés conformément à celui-ci.

« territoire de référence » Administration taxatrice voisine d'une première nation qui est désignée aux fins de la comparaison des taux d'imposition de cette dernière.

« texte législatif » Texte législatif concernant la taxe sur les activités commerciales qui est édicté en vertu du sous-alinéa 5(1)a)(iv) de la Loi et auquel s'appliquent les présentes normes.

« texte législatif sur l'évaluation foncière » Texte législatif relatif à l'évaluation foncière édicté par une première nation en vertu du sous-alinéa 5(1)a)(i) de la Loi.

« texte législatif sur l'imposition foncière » Texte législatif relatif à l'imposition foncière édicté par une première nation en vertu de l'alinéa 5(1)a) de la Loi.

« valeur imposable » La valeur d'un établissement commercial établie conformément au texte législatif.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

PARTIE VI
NORMES

1. Application du texte législatif

Le texte législatif doit prévoir, pour la surveillance de l'application et du contrôle d'application de celui-ci :

a) soit la nomination d'un administrateur fiscal par voie de résolution;

b) soit la désignation de l'administrateur fiscal nommé en vertu du texte législatif sur l'imposition foncière de la première nation.

2. Évaluateur

Le texte législatif doit :

a) soit prévoir la nomination, par voie de résolution, d'un évaluateur chargé d'évaluer les biens sujets à évaluation conformément au texte législatif et d'exercer les autres fonctions qui y sont spécifiées;

b) soit charger l'évaluateur nommé en vertu du texte législatif sur l'évaluation foncière de la première nation d'évaluer les biens sujets à évaluation conformément au texte législatif et d'exercer les autres fonctions qui y sont spécifiées.

3. Date et méthode d'évaluation

3.1 Le texte législatif doit prévoir l'évaluation des établissements commerciaux chaque année au cours de laquelle une évaluation générale est faite dans la province du Manitoba.

3.2 Le texte législatif doit exiger que l'évaluateur établisse la valeur imposable des établissements commerciaux sur la base de leur valeur locative annuelle à la date de référence, en utilisant :

a) les méthodes, taux, règles et formules d'évaluation établis sous le régime des lois de la province du Manitoba relatives à l'évaluation des établissements commerciaux;

b) les pratiques d'évaluation utilisées par les évaluateurs de la province du Manitoba pour les évaluations d'établissements commerciaux faites à l'extérieur des réserves.

4. Rôle et avis d'évaluation commerciale

4.1 Le texte législatif doit prévoir l'établissement d'un rôle d'évaluation commerciale annuel :

a) dressé au plus tard le 31 décembre de l'année précédant l'année d'imposition;

b) énumérant tous les établissements commerciaux assujettis à la taxe en vertu du texte législatif;

c) contenant au moins les renseignements suivants au sujet de chaque établissement commercial :

(i) le nom et la dernière adresse connue de l'exploitant,

(ii) l'adresse de l'établissement commercial,

(iii) la valeur imposable de l'établissement commercial.

4.2 Le texte législatif peut permettre que le rôle d'évaluation commerciale soit combiné au rôle d'évaluation de la première nation établi en vertu de son texte législatif sur l'évaluation foncière.

4.3 Le texte législatif doit prévoir :

a) une certification de l'évaluateur attestant que le rôle d'évaluation commerciale a été établi conformément au texte législatif;

b) la remise au conseil par l'évaluateur du rôle d'évaluation commerciale certifié;

c) la consultation par toute personne du rôle d'évaluation commerciale;

d) l'interdiction d'utiliser les renseignements contenus dans le rôle d'évaluation commerciale à des fins de sollicitation;

e) une procédure selon laquelle les détenteurs peuvent demander que leur nom ou adresse ou tout autre renseignement concernant l'exploitant soit omis ou masqué dans le rôle d'évaluation commerciale pour des raisons de sécurité ou pour protéger la santé physique ou mentale de l'exploitant ou celle d'une personne résidant au domicile de ce dernier.

5. Correction des erreurs et omissions

5.1 Le texte législatif doit prévoir des procédures permettant à l'évaluateur de corriger les erreurs et omissions contenues dans le rôle d'évaluation commerciale au moyen d'un ou de plusieurs rôles d'évaluation commerciale modifiés ou supplémentaires.

5.2 Le texte législatif peut prévoir, dans les cas où la première nation a pris un texte législatif sur l'évaluation foncière, que les dispositions de ce dernier relatives à la correction des erreurs et omissions dans le rôle d'évaluation s'appliquent à la correction des erreurs et omissions dans le rôle d'évaluation commerciale.

6. Avis d'évaluation commerciale

6.1 Le texte législatif doit prévoir l'envoi par la poste d'un avis d'évaluation commerciale à toutes les personnes dont le nom figure sur le rôle d'évaluation commerciale à l'égard d'un établissement commercial, au plus tard à la date qu'il précise, laquelle ne peut dépasser la date prévue pour l'envoi par la poste des avis de taxe.

6.2 Le texte législatif doit exiger que l'avis d'évaluation commerciale contienne au moins les renseignements suivants :

a) le nom et l'adresse de l'exploitant;

b) l'adresse de l'établissement commercial;

c) la valeur imposable de l'établissement commercial;

d) la possibilité de présenter une demande de réexamen de l'évaluation par l'évaluateur et le délai prévu pour présenter cette demande;

e) le droit d'en appeler de l'évaluation devant le Comité de révision des évaluations foncières, la façon d'en appeler et le délai pour interjeter appel.

7. Réexamen

7.1 Le processus de réexamen prévu dans le texte législatif doit :

a) permettre à toute personne dont le nom figure sur le rôle d'évaluation commerciale à l'égard d'un bien foncier de demander que l'évaluateur réexamine l'évaluation de ce bien;

b) accorder à l'intéressé une période d'au moins vingt et un (21) jours après la date de transmission de l'avis d'évaluation commerciale pour demander le réexamen par l'évaluateur;

c) définir les motifs de réexamen;

d) exiger que l'évaluateur effectue le réexamen dans le délai précisé dans le texte législatif – qui ne peut excéder quarante-cinq (45) jours après la réception de la demande de réexamen – et, selon le cas :

(i) qu'il avise le demandeur que l'évaluation est confirmée,

(ii) s'il établit que le bien foncier aurait dû être évalué différemment, qu'il offre au demandeur de modifier l'évaluation;

e) lorsque le demandeur est d'accord avec la modification, indiquer que l'évaluateur doit :

(i) modifier le rôle d'évaluation commerciale,

(ii) donner avis de la modification à toutes les personnes qui ont reçu un avis d'évaluation commerciale relativement au bien sujet à évaluation,

(iii) si un avis d'appel a été déposé à l'égard du bien sujet à évaluation, aviser de la modification le Comité de révision des évaluations foncières.

7.2 Le texte législatif peut prévoir, dans les cas où la première nation a pris un texte législatif sur l'évaluation foncière, que les dispositions de ce dernier relatives au processus de réexamen

s'appliquent aux demandes de réexamen, pourvu que les exigences énoncées au paragraphe 7.1 soient respectées.

8. Appels en matière d'évaluation

8.1 Le texte législatif doit prévoir au moins les motifs d'appel suivants pour les appels interjetés devant le Comité de révision des évaluations foncières :

a) la valeur imposable du bien foncier en cause;

b) l'applicabilité d'une exemption au bien foncier en cause;

c) une prétendue erreur ou omission dans l'évaluation.

8.2 Si le texte législatif prévoit des frais administratifs à payer pour le dépôt d'un appel en matière d'évaluation, ces frais ne peuvent excéder trente dollars (30 $).

9. Comité de révision des évaluations foncières

9.1 Le texte législatif doit :

a) soit prévoir que les dispositions du texte législatif sur l'évaluation foncière de la première nation qui se rapportent au Comité de révision des évaluations foncières s'appliquent aux appels, pourvu que les exigences du présent article soient respectées;

b) soit incorporer les dispositions énoncées au présent article.

9.2 Le texte législatif doit :

a) définir les pouvoirs et fonctions du président du Comité de révision des évaluations foncières;

b) prévoir la nomination des membres du Comité de révision des évaluations foncières par une résolution du conseil, pour un mandat d'au moins deux (2) ans;

c) préciser quand et comment les membres du Comité de révision des évaluations foncières peuvent être révoqués.

9.3 Le texte législatif doit établir des pratiques et procédures pour la tenue des audiences du Comité de révision des évaluations foncières, notamment en ce qui concerne :

a) le droit d'une partie d'être entendue, d'être représentée, de soumettre des éléments de preuve et de convoquer des témoins;

b) la manière dont le Comité de révision des évaluations foncières peut tenir une audience;

c) les règles de preuve applicables durant une audience.

9.4 Pour l'établissement des pratiques et procédures, le texte législatif peut :

a) prévoir des pratiques et procédures supplémentaires à définir dans un guide des pratiques et procédures approuvé par une résolution du conseil;

b) permettre au Comité de révision des évaluations foncières d'établir ses propres procédures pendant une audience, dans la mesure où elles ne sont pas incompatibles avec le texte législatif.

9.5 Le texte législatif doit prévoir, à tout le moins, que le plaignant, l'évaluateur et l'exploitant (s'il n'est pas le plaignant) sont parties à l'appel.

9.6 Le texte législatif doit prévoir une procédure de mise à jour du rôle d'évaluation commerciale

afin de tenir compte des décisions du Comité de révision des évaluations foncières.

10. Assujettissement à la taxe

Le texte législatif doit prévoir :

a) qu'il s'applique à tous les établissements commerciaux;

b) que tous les établissements commerciaux sont assujettis à la taxe, sauf s'ils en sont exemptés en conformité avec le texte législatif.

11. Exemptions de taxe

11.1 Lorsqu'une première nation souhaite prévoir des exemptions de taxe dans le cadre du texte législatif, ces exemptions doivent être expressément énoncées dans celui-ci.

11.2 Lorsque le texte législatif prévoit des exemptions de taxe, il doit s'agir d'exemptions visant les établissements commerciaux de l'une ou plusieurs des catégories suivantes :

a) les exemptions visant les établissements commerciaux détenus ou occupés par un exploitant qui est membre de la première nation;

b) les exemptions visant les établissements commerciaux détenus ou occupés par un exploitant qui est la première nation ou une société de la première nation;

c) les exemptions faisant partie d'une catégorie d'exemptions de taxes d'affaires qu'utilisent des administrations locales de la province du Manitoba.

11.3 Les exemptions de taxe visées aux alinéas 11.2a) et b) ne peuvent s'appliquer aux établissements commerciaux détenus par un membre de la première nation, la première nation ou une société de la première nation, selon le cas, qui sont de fait occupés par un exploitant qui n'est ni un membre de la première nation, ni la première nation ni une société de la première nation.

12. Rôle de taxes sur les activités commerciales

Le texte législatif doit exiger que l'administrateur fiscal établisse un rôle de taxes sur les activités commerciales chaque année au plus tard à la date qui y est précisée.

13. Taux de taxe

13.1 Le texte législatif doit fixer le taux de la taxe sur les activités commerciales, exprimé comme taux pour chaque cent dollars (100 $) de la valeur imposable.

13.2 Le texte législatif doit :

a) fixer un taux de taxe sur les activités commerciales qui est égal ou inférieur à celui établi par le territoire de référence pour l'année en cours à l'égard des taxes d'affaires;

b) si le territoire de référence ne prélève pas de taxe d'affaires, fixer un taux de taxe sur les activités commerciales qui est égal ou inférieur au taux moyen des taxes d'affaires prélevées par toutes les administrations locales de la province du Manitoba.

14. Aucune taxe minimale

Le texte législatif ne peut fixer aucun montant minimum de taxe à prélever sur les établissements commerciaux.

15. Paiement de taxes

15.1 Le texte législatif doit :

a) prévoir la date à laquelle les taxes sont exigibles;

b) préciser à quel endroit les paiements de taxes doivent être faits et les modes de paiement acceptables.

15.2 Lorsque le texte législatif prévoit le paiement des taxes par acomptes provisionnels, il doit préciser :

a) la procédure à suivre par le contribuable pour demander de payer les taxes par acomptes provisionnels;

b) la date d'échéance de chaque acompte provisionnel;

c) le mode de calcul du montant de chaque acompte provisionnel;

d) les conséquences du défaut de payer un acompte provisionnel à la date d'échéance;

e) les pénalités ou les intérêts qui seront imposés, le cas échéant, sur les acomptes provisionnels en souffrance et le moment où ils seront imposés.

16. Avis de taxe

16.1 Le texte législatif doit exiger que l'administrateur fiscal envoie par la poste un avis de taxe chaque année au plus tard à la date qui y est précisée, laquelle est d'au moins trente (30) jours avant la date à laquelle les taxes sont exigibles.

16.2 Le texte législatif doit exiger que l'administrateur fiscal envoie par la poste un avis de taxe aux personnes suivantes :

a) chaque exploitant assujetti à la taxe;

b) chaque personne dont le nom figure sur le rôle de taxes sur les activités commerciales à l'égard d'un établissement commercial.

16.3 Le texte législatif doit exiger que l'avis de taxe contienne au moins les renseignements suivants :

a) une description de l'établissement commercial;

b) le montant de taxes prélevées en vertu du texte législatif pour l'année d'imposition en cours;

c) la date où des pénalités seront ajoutées si les taxes ne sont pas payées;

d) les taxes impayées, les pénalités, les intérêts et les arriérés se rapportant au bien foncier en cause;

e) lorsqu'un paiement doit être fait, le mode de paiement et la date ou les dates auxquelles les taxes sont exigibles, y compris les dates d'échéance des acomptes provisionnels de taxes, le cas échéant.

16.4 Le texte législatif doit prévoir l'envoi par la poste d'un avis de taxe modifié dans les cas où le rôle de taxes sur les activités commerciales est modifié pour tenir compte d'un rôle d'évaluation commerciale modifié ou supplémentaire.

17. Remboursement de taxes

17.1 Le texte législatif doit prévoir les procédures applicables aux remboursements de taxes à accorder aux contribuables et les circonstances dans lesquelles un remboursement est accordé.

17.2 Le texte législatif doit comporter au moins les dispositions suivantes :

a) le remboursement du trop-payé de taxes lorsque la modification de l'évaluation d'un établissement commercial entraîne une réduction des taxes à payer sur celui-ci;

b) le paiement d'intérêts à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période subséquente de trois (3) mois.

17.3 Malgré le paragraphe 17.2, le texte législatif peut prévoir que le remboursement du trop-payé de taxes sera appliqué comme crédit à valoir sur les taxes ou autres montants impayés qui sont dus à la première nation.

18. Pénalité

Lorsque le texte législatif prévoit l'imposition d'une pénalité sur les taxes impayées, il doit préciser la date à laquelle ou le délai au-delà duquel la pénalité sera imposée si les taxes demeurent en souffrance.

19. Confidentialité

Le texte législatif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal, l'évaluateur, le Comité de révision des évaluations foncières et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du texte législatif; toutefois, ces renseignements et ces documents peuvent être communiqués :

a) dans le cadre de l'application du texte législatif ou de l'exercice de fonctions aux termes de celui-ci;

b) dans le cadre d'une procédure devant le Comité de révision des évaluations foncières ou un tribunal judiciaire;

c) lorsqu'une personne a autorisé par écrit son mandataire à obtenir des renseignements confidentiels concernant une entreprise ou un bien foncier;

d) par l'administrateur fiscal à un tiers à des fins de recherche, y compris la recherche statistique, à la condition que les renseignements ou les documents ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ou des entreprises;

e) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 14 Septembre 2016.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, Chief Alex Thomas Way, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

STANDARDS FOR
FIRST NATION WELL DRILLING BUSINESS ACTIVITY TAX LAWS, 2016

PART I
PREAMBLE

WHEREAS:

A. Section 35 of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;

B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and

C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

PART II
PURPOSE

These Standards set out the requirements that must be met for First Nation local revenue laws enacted under subparagraph 5(1)(a)(iv) of the Act. These Standards are used by the Commission in its review and approval of First Nations' business activity tax laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

PART III
AUTHORITY AND PUBLICATION

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV
APPLICATION

These Standards apply to business activity tax laws that provide for a tax on business operators undertaking the drilling of Wells on reserves located in the Province of Alberta.

PART V
DEFINITIONS

In these Standards:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9 and the regulations enacted under that Act;

"annual rate of national inflation" means the change in the Annual Average Consumer Price Index for Canada, All-Items, maintained by Statistics Canada;

"business activity tax" or "tax" means a tax imposed, levied, assessed or assessable under a Law and all penalties, interest and costs added to taxes as provided in a Law;

"business operator" means a person who is engaged in the drilling of a Well on a reserve, whether directly or through its employees, agents or contractors;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"First Nation" means a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Law" means a business activity tax law enacted under subparagraph 5(1)(a)(iv) of the Act to which these Standards apply;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"reporting period" means a time period respecting which a business activity tax will be levied and collected;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"tax administrator" means the person appointed by Council to administer and enforce a Law;

"tax notice" means a notice of business activity taxes owing sent to a business operator under a Law;

"taxation law" means a law enacted by a First Nation under paragraph 5(1)(a) of the Act respecting the taxation of interests in land; and

"Well" means an orifice in the ground on the reserve completed or being drilled

(a) for the production of oil or gas,

(b) for injection to an underground formation,

(c) as an evaluation well or test hole, or

(d) to or at a depth of more than 150 metres, for any purpose,

but does not include one to discover or evaluate a solid inorganic mineral and that does not or will not penetrate a stratum capable of containing a pool or oil sands deposit.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

PART VI

STANDARDS

1. Administration and Enforcement of Law

The Law must provide for

(a) the appointment by resolution of a tax administrator, or

(b) the tax administrator appointed under the First Nation's taxation law,

to oversee the administration and enforcement of the Law.

2. Tax Liability

2.1 The Law must provide that it applies to all business operators.

2.2 The Law must levy a business activity tax on the business operator's use and occupation of the reserve for the drilling of a Well, including the deepening of an existing Well.

2.3 The Law must provide that the business activity tax is payable by the business operator.

3. No Exemptions

The Law must not exempt any business operator from the business activity tax.

4. Tax Rates

4.1 The Law must establish rates of business activity tax, including any minimum amounts, that are the same as the rates set from to time to time by regulations made under subsection 390(1) of the Alberta *Municipal Government Act.*

4.2 The Law must provide that, if at any time there is no regulation in effect under subsection 390(1) of the Alberta *Municipal Government Act*, the rates of business activity tax must be the rates provided in the most recent regulations made under subsection 390(1) of the Alberta *Municipal Government Act*.

4.3 Where there is no regulation in effect under subsection 390(1) of the Alberta *Municipal Government Act* and a First Nation wishes to increase the rates of business activity tax in the second or any subsequent year that rates are fixed in accordance with subsection 4.2,

(a) the First Nation must amend the Law to set out the new rates; and

(b) the amending Law must establish rates that do not increase the rates from the previous rates by more than the annual rate of national inflation from the previous year.

5. Tax Levy

5.1 The Law must provide for the business activity tax to be collected at least once in each year, and may

(a) establish one (1) or more reporting periods to apply in a year, or

(b) enable the tax administrator to establish one (1) or more reporting periods to apply in a year,

provided that each reporting period is at least three (3) consecutive months.

5.2 The Law must provide that

(a) the business activity tax is calculated by multiplying the depth of each Well drilled during the reporting period by the applicable tax rate;

(b) the depth of each Well must be determined by reference to a report obtained by the First Nation from Canada or the Province of Alberta, or from an authorized agent, board, commission, contractor or other representative of Canada or the Province of Alberta; and

(c) a Well must be subject to only one business activity tax, except that if an existing Well is expanded after the business activity tax is paid, it must be subject to an additional business tax levy in respect of the additional depth only.

6. Tax Notice and Payment

6.1 The Law must require the tax administrator to mail a tax notice to each business operator that has undertaken any drilling of a Well during the reporting period.

6.2 The Law must set a due date for the payment of business activity taxes that is at least sixty (60) days after the date of the tax notice.

6.3 The Law must require a tax notice to contain at least the following information:

(a) the name and address of the business operator;

(b) the taxes imposed under the Law for the current reporting period;

(c) when penalties and interest will be added if taxes are not paid;

(d) any unpaid taxes, penalties, interest and arrears in respect of the business operator's drilling of Wells on the reserve; and

(e) where payment must be made, the manner of payment, and the date or dates the taxes are due.

6.4 The Law must provide for the mailing of amended tax notices where the tax administrator determines there has been an error or omission in a tax notice given to a business operator.

7. Tax Refunds

7.1 The Law must set out procedures for providing refunds to a business operator and the circumstances under which refunds will be given.

7.2 The Law must include at least the following provisions:

(a) a refund of excess taxes paid where the tax administrator determines that the business operator was taxed in excess of the proper amount in a reporting period; and

(b) payment of interest at a rate of two percent (2%) below the prime lending rate of the principal banker to the First Nation on the fifteenth day of the month immediately preceding the calculation of the interest for the following three (3) month period.

7.3 Notwithstanding subsection 7.2, the Law may provide for a refund of excess taxes paid to be applied as a credit on account of business activity taxes that are due or accruing due by the business operator to the First Nation, provided the First Nation gives notice to the business operator.

8. Complaints to Tax Administrator

The Law must provide for a complaints process that allows a business operator to make a complaint to the First Nation respecting an error or omission in a tax notice.

9. Records and Receipts

9.1 The Law must require the tax administrator to keep records of

(a) all business activity taxes levied under the Law;

(b) all tax notices mailed under the Law;

(c) all tax payments made and receipts issued in respect of each business operator;

(d) all refunds paid under the Law; and

(e) all enforcement proceedings taken under the Law.

9.2 The Law must require the tax administrator to issue a receipt to a business operator for each payment made under the Law.

10. Penalties

Where the Law provides for a penalty to be imposed in respect of unpaid taxes, the Law must set out the date on which, or the time period after which, the penalty will be imposed if taxes remain unpaid.

11. Confidentiality

The Law must provide for the confidentiality of information and documents obtained by the tax administrator and any other person who has custody or control of records obtained or created under the Law, except that disclosure may be made

(a) in the course of administering the Law or performing functions under it;

(b) in proceedings before a court of law;

(c) where a person gives written authorization for his or her agent to obtain confidential information relating to a business or a property;

(d) by the tax administrator to a third party for research (including statistical) purposes, provided the information or documents do not include any information that is in an individually identifiable form; or

(e) by Council to a third party for research (including statistical) purposes.

PART VII

COMING INTO FORCE

These Standards are established and in effect as of September 14, 2016.

PART VIII

ENQUIRIES

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Chief Alex Thomas Way
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

NORMES RELATIVES AUX LOIS SUR LA TAXE SUR LES ACTIVITÉS COMMERCIALES DES PREMIÈRES NATIONS APPLICABLE AU FORAGE DE PUITS (2016)

PARTIE I
PRÉAMBULE

Attendu :

A. que l'article 35 de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales des premières nations édictés en vertu du paragraphe 5(1) de la Loi;

B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à réaliser une croissance économique au moyen de la génération de recettes locales stables;

C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II
OBJET

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur les recettes locales des premières nations édictés en vertu du sous-alinéa 5(1)a)(iv) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs relatifs aux taxes sur les activités commerciales des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

PARTIE III
AUTORISATION ET PUBLICATION

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations,* comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV
APPLICATION

Les présentes normes s'appliquent aux textes législatifs relatifs à la taxe sur les activités

commerciales qui prévoient l'imposition d'une taxe aux exploitants qui se livrent au forage de puits sur les réserves situées dans la province d'Alberta.

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

« administrateur fiscal » La personne responsable de l'application et du contrôle d'application du texte législatif, qui est nommée par le conseil.

« avis de taxe » Avis indiquant le montant de taxe sur les activités commerciales exigible qui est envoyé à l'exploitant conformément au texte législatif.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.

« conseil » S'entend du conseil de la première nation, au sens de la Loi.

« exploitant » Personne qui se livre au forage d'un puits sur une réserve, directement ou par l'entremise de ses employés, mandataires ou entrepreneurs.

« intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

« Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« période de rapport » Période pour laquelle la taxe sur les activités commerciales est prélevée et perçue.

« personne » S'entend notamment d'une société de personnes, d'un consortium, d'une association, d'une personne morale ou du représentant personnel ou autre représentant légal d'une personne.

« première nation » Bande dont le nom figure à l'annexe de la Loi.

« puits » Ouverture pratiquée dans le sol de la réserve ou qui est en train de l'être par forage :

a) soit en vue de la production de pétrole ou de gaz;

b) soit aux fins d'injection dans une formation souterraine;

c) soit en tant que puits d'évaluation ou forage d'essai;

d) soit à une profondeur égale ou supérieure à 150 mètres, à quelque fin que ce soit.

Est exclue de la présente définition l'ouverture qui est pratiquée aux fins de la découverte ou de l'évaluation d'un minéral inorganique solide et qui ne pénètre pas ni ne pénétrera une strate susceptible de contenir un réservoir ou un gisement de sables pétrolifères.

« réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.

« taux d'inflation national annuel » Variation de la moyenne annuelle de l'indice d'ensemble des

prix à la consommation pour le Canada, établi par Statistique Canada.

« taxe sur les activités commerciales » ou « taxe » Taxe imposée, prélevée, évaluée ou évaluable en vertu du texte législatif, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés conformément à celui-ci.

« texte législatif » Texte législatif concernant la taxe sur les activités commerciales qui est édicté en vertu du sous-alinéa 5(1)a)(iv) de la Loi et auquel s'appliquent les présentes normes.

« texte législatif sur l'imposition foncière » Texte législatif concernant l'impôt sur les intérêts fonciers qui est édicté par une première nation en vertu de l'alinéa 5(1)a) de la Loi.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

PARTIE VI
NORMES

1. Application du texte législatif

Le texte législatif doit prévoir, pour la surveillance de l'application et du contrôle d'application de celui-ci :

a) soit la nomination d'un administrateur fiscal par voie de résolution;

b) soit la désignation de l'administrateur fiscal nommé en vertu du texte législatif sur l'imposition foncière de la première nation.

2. Assujettissement à la taxe

2.1 Le texte législatif doit prévoir qu'il s'applique à tous les exploitants.

2.2 Le texte législatif doit prévoir l'imposition à l'exploitant d'une taxe sur les activités commerciales relativement à l'utilisation et à l'occupation de la réserve pour le forage d'un puits, y compris l'approfondissement d'un puits existant.

2.3 Le texte législatif doit prévoir que la taxe sur les activités commerciales est payable par l'exploitant.

3. Aucune exemption

Le texte législatif ne peut exempter aucun exploitant de la taxe sur les activités commerciales.

4. Taux de taxe

4.1 Le texte législatif doit établir les taux de la taxe sur les activités commerciales, y compris tout montant minimum de taxe, qui sont les mêmes que les taux fixés par règlement pris en vertu du paragraphe 390(1) de la loi de l'Alberta intitulée *Municipal Government Act*.

4.2 Le texte législatif doit prévoir que s'il n'y a pas de règlement en vigueur en application du paragraphe 390(1) de la loi de l'Alberta intitulée *Municipal Government Act*, les taux de la taxe sur les activités commerciales qui s'appliquent sont les taux fixés dans le dernier règlement pris en vertu du paragraphe 390(1) de cette loi.

4.3 S'il n'y a pas de règlement en vigueur en application du paragraphe 390(1) de la loi de l'Alberta intitulée *Municipal Government Act* et qu'une première nation souhaite augmenter les

taux de la taxe sur les activités commerciales la deuxième année ou toute année subséquente où ces taux sont établis conformément au paragraphe 4.2 :

a) la première nation doit modifier le texte législatif pour y prévoir les nouveaux taux;

b) le texte législatif modificatif doit établir des taux dont l'augmentation ne dépasse pas, par rapport aux taux précédents, le taux d'inflation national annuel de l'année précédente.

5. Prélèvement de la taxe

5.1 Le texte législatif doit prévoir que la taxe sur les activités commerciales est perçue au moins une fois par année et il peut :

a) soit établir une (1) ou plusieurs périodes de rapport pour une année,

b) soit permettre à l'administrateur fiscal d'établir une (1) ou plusieurs périodes de rapport pour une année,

pourvu que chaque période de rapport compte au moins trois (3) mois consécutifs.

5.2 Le texte législatif doit prévoir que :

a) la taxe sur les activités commerciales est calculée par multiplication de la profondeur de chaque puits foré pendant la période de rapport par le taux de taxe applicable;

b) la profondeur de chaque puits est déterminée à partir d'un rapport que la première nation obtient du gouvernement du Canada ou de la province d'Alberta, ou de tout mandataire, conseil, commission, entrepreneur ou autre représentant autorisé du gouvernement du Canada ou de la province d'Alberta;

c) tout puits fait l'objet d'un seul prélèvement de la taxe sur les activités commerciales, sauf dans le cas d'un puits existant qui est agrandi après le paiement de la taxe; dans ce cas, le puits est assujetti à une taxe sur les activités commerciales supplémentaire seulement pour la profondeur additionnelle.

6. Avis de taxe et paiement

6.1 Le texte législatif doit exiger que l'administrateur fiscal envoie par la poste un avis de taxe à chaque exploitant qui s'est livré au forage d'un puits pendant la période de rapport.

6.2 Le texte législatif doit prévoir la date d'échéance du paiement des taxes sur les activités commerciales, laquelle est postérieure d'au moins soixante (60) jours à la date de l'avis de taxe.

6.3 Le texte législatif doit exiger que l'avis de taxe contienne au moins les renseignements suivants :

a) le nom et l'adresse de l'exploitant;

b) les taxes imposées en vertu du texte législatif pour la période de rapport en cours;

c) la date où des pénalités et des intérêts seront ajoutés si les taxes ne sont pas payées;

d) les taxes impayées, les pénalités, les intérêts et les arriérés se rapportant aux activités de forage de puits menées par l'exploitant sur la réserve;

e) l'endroit où le paiement doit être fait, le mode de paiement et la date ou les dates auxquelles les taxes sont exigibles.

6.4 Le texte législatif doit exiger l'envoi par la poste d'un avis de taxes modifié dans les cas où l'administrateur fiscal conclut que l'avis de taxe transmis à l'exploitant contient une erreur ou une omission.

7. Remboursement de taxes

7.1 Le texte législatif doit prévoir les procédures applicables aux remboursements de taxes à accorder aux exploitants et préciser les circonstances dans lesquelles un remboursement est accordé.

7.2 Le texte législatif doit comporter au moins les dispositions suivantes :

a) le remboursement du trop-payé de taxes lorsque l'administrateur fiscal établit qu'un montant trop élevé de taxes a été imposé à l'exploitant au cours d'une période de rapport;

b) le paiement d'intérêts à un taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la première nation en vigueur le quinzième jour du mois précédant le calcul des intérêts pour la période subséquente de trois (3) mois.

7.3 Malgré le paragraphe 7.2, le texte législatif peut prévoir que le remboursement du trop-payé de taxes sera appliqué comme crédit à valoir sur les taxes sur les activités commerciales qui sont dues par l'exploitant à la première nation ou qui le deviendront, pourvu que celle-ci en donne avis à l'exploitant.

8. Plaintes à l'administrateur fiscal

Le texte législatif doit prévoir une procédure de plainte qui permet à l'exploitant de présenter une plainte à la première nation au sujet d'une erreur ou d'une omission dans un avis de taxe.

9. Dossiers et reçus

9.1 Le texte législatif doit exiger que l'administrateur fiscal tienne des dossiers de ce qui suit :

a) toutes les taxes sur les activités commerciales prélevées en vertu du texte législatif;

b) tous les avis de taxe envoyés par la poste conformément au texte législatif;

c) tous les paiements de taxes effectués par chaque exploitant et les reçus délivrés à chaque exploitant;

d) tous les remboursements versés en vertu du texte législatif;

e) toutes les mesures de contrôle d'application prises en vertu du texte législatif.

9.2 Le texte législatif doit exiger que l'administrateur fiscal délivre un reçu à l'exploitant pour chaque paiement effectué sous son régime.

10. Pénalité

Lorsque le texte législatif prévoit l'imposition d'une pénalité sur les taxes impayées, il doit préciser la date à laquelle ou le délai au-delà duquel la pénalité sera imposée si les taxes demeurent en souffrance.

11. Confidentialité

Le texte législatif doit assurer la confidentialité des renseignements et des documents obtenus par l'administrateur fiscal et toute autre personne ayant la garde ou le contrôle de dossiers obtenus ou créés en vertu du texte législatif; toutefois, ces renseignements et ces documents peuvent être communiqués :

a) dans le cadre de l'application du texte législatif ou de l'exercice de fonctions aux termes de celui-ci;

b) dans le cadre d'une procédure devant un tribunal judiciaire;

c) lorsqu'une personne a autorisé par écrit son mandataire à obtenir des renseignements confidentiels concernant une entreprise ou un bien foncier;

d) par l'administrateur fiscal à un tiers à des fins de recherche, y compris la recherche statistique, à la condition que les renseignements ou les documents ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ou des entreprises;

e) par le conseil à un tiers à des fins de recherche, y compris la recherche statistique.

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 14 Septembre 2016.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, Chief Alex Thomas Way, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

Current ver. 2016 09 14

NOTE TO FIRST NATION: This sample law provides alternate wording options to cover a number of different circumstances. When using this sample law, please ensure that the appropriate options are selected to suit the First Nation's specific circumstances, and that all drafting instructions and unused alternate wording are deleted from the final law. When deleting an unwanted section, subsection, paragraph or schedule please sequentially renumber/reletter the remaining provisions or schedules and revise, as appropriate, the numbering or lettering of any internal references affected by the deletion. Drafting instructions are indicated in square brackets and bold type as a "Note to First Nation", while alternate wording is indicated in square brackets with an "OR". Please also ensure that the schedules are fully completed to correspond to the wording of the final version of the law.

Please note that this sample law assumes that the First Nation has enacted its FMA assessment and taxation laws.

_____ FIRST NATION

[INSERT DESCRIPTION OF SERVICE] SERVICE TAX LAW, 20__

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including taxation for the provision of services in respect of reserve lands;

B. The First Nation provides a **[Note to First Nation: insert type of service]** service to the reserve [**OR** to a defined area of the reserve] and Council has determined that it is in the best interests of the First Nation to construct [Note to First Nation: describe infrastructure] and to make a law to provide for the costs [**OR** a portion of the costs] of that service infrastructure to be paid for by a service tax on property within the reserve [**OR** a defined area of the reserve];

C. The holders of the properties within the area of the reserve that will benefit from the service have shown their support for the service by **[Note to First Nation: This recital necessary only if service is to a defined area of the reserve. Insert how holders have shown their support and indicate the proportion of holders that are in favour of the service.]**; and

D. The Council of the _____ First Nation has given notice of this Law and has considered representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I

CITATION

Citation

1. This Law may be cited as *the _____ First Nation _____ **[Note to First Nation: insert type or description of service]** Service Tax Law, 20__*.

SAMPLE

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PART II

DEFINITIONS, REFERENCES AND AUTHORIZATIONS

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act,* S.C. 2005, c. 9, and the regulations enacted under that Act;

"Assessment Law" means the _____ *First Nation Property Assessment Law, 20__*;

"chair" means the chair of the Review Panel;

"complainant" means a person who commences an appeal of a service tax under this Law;

"First Nation" means the _____ First Nation, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

["holders' portion of the cost" means that portion of the total cost of the service that will be paid by the holders of property in the reserve [local service area] through the service tax;] **[Note to First Nation: This definition is necessary only if the First Nation will recover a portion of the costs of the service from the holders. If the entire cost of the service will be recovered, delete this definition and subsection 6(2).]**

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

["local service area" means the area of the reserve in or to which the service is provided, as described in subsection 5(2);] **[Note to First Nation: This definition is necessary only if the service is to be provided to a defined area of the reserve and not the entire reserve.]**

"Notice of Appeal" means a notice containing the information set out in Schedule IV;

"Notice of Refusal to Amend Service Tax Roll" means a notice containing the information set out in Schedule V;

"Notice of Service Tax" means a notice given under section 28 and containing the information set out in Schedule III;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Province" means the province of **[Note to First Nation: insert province in which reserve is located]**;

"registered professional" means an individual qualified and licensed as a professional engineer or architect in the Province;

"Request to Amend Service Tax Roll" means a request containing the information set out in Schedule VI;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"Review Panel" means a Review Panel established under this Law to hear and determine appeals respecting the service tax roll;

SAMPLE

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"service" means the **[Note to First Nation: insert type of service infrastructure to be provided. See Commission Standards for a list of services.]** service described in subsection 5(1);

"service tax" means the tax imposed in respect of the provision of the service as set out in this Law;

"service tax roll" means the service tax roll prepared under section 14 and any amendments or updates to the roll under this Law;

"tax administrator" means the person appointed by Council under subsection 4(1) to administer this Law;

Tax Notice" means a notice given under section 15;

"Taxation Law" means the _____ *First Nation Property Taxation Law, 20__*; and

"taxes" includes all taxes imposed, levied, assessed or assessable under this Law or a local revenue law of the First Nation, and all penalties, interest and costs added to those taxes.

(2) Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

(3) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 11(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

Special Levy

3. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

PART III
ADMINISTRATION

Tax Administrator

4.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law.

(3) The tax administrator may, with the consent of **[insert title]**, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

SERVICE AND SERVICE TAX LEVY

Service Described

5.(1) The service to be provided to the residents of the reserve [**OR** local service area] that will be paid for by the service tax is **[Note to First Nation: describe details of service infrastructure.]**.

(2) [The local service area is that portion of the reserve shown outlined on the map attached as Schedule VIII and includes those properties listed in Schedule VIII.] **[Note to First Nation: This subsection is required only where the service is to be provided to a defined area of the reserve and not the entire reserve. Where included, complete Schedule VIII. Where deleted, delete Schedule VIII as well.]**

Estimated Cost of Service

6.(1) The estimated cost of the service is _____ dollars ($ _____). **[Note to First Nation: Costs can include land acquisition, capital costs, professional service costs, debt servicing costs and other**

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expenses incidental to undertaking and financing the service. Costs must be certified by a registered professional in accordance with the Standards.]

[(2) The holders' portion of the cost is _____ percent (__%) of the total cost of the service.]

Service Tax Levy

7.(1) A service tax is hereby imposed on all property in the reserve [**OR** in the local service area] as set out in this Law.

(2) Service taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law or any other property taxation law.

(3) A person liable for a service tax imposed under this Law is liable for the tax even if

(a) that person is also liable to pay taxes imposed under other property taxation laws of the First Nation; or

(b) a person with an interest in the same property is exempt from tax under this Law or from any taxes under other property taxation law enacted by the First Nation.

(4) Any person who shares the same interest in property subject to taxation under this Law is jointly and severally liable to the First Nation for all service taxes imposed under this Law during the taxation year, and for all unpaid service taxes imposed in a previous taxation year, including for clarity interest, penalties and costs.

(5) The service tax is based on **[Note to First Nation: select the basis for the tax and insert the rates, as applicable. Delete all other options.]**

- a property value tax on the assessed value of the property as determined under the Assessment Law, at a rate of _____ dollars ($ ____) per one thousand dollars ($1000) of assessed value [**OR** at the following rates for each class of property: class 1 – _____ dollars ($ ____) per one thousand dollars ($1000) of assessed value, etc.].
- a fixed amount of _____ dollars ($___) for each property.
- the taxable area of the property, at a rate of _____ dollars ($___) per square metre of area.
- the taxable area of the property, at a rate of _____ dollars ($___) per square metre for properties of up to _____ (___) square metres, _____ dollars ($___) per square metre for properties between _____ (__) square metres and _____ (__) square metres, and _____ dollars ($___) per square metre for properties greater than _____ (__) square metres.
- the taxable frontage of the property, at a rate of _____ dollars ($___) per metre of frontage.
- the taxable frontage of the property, at a rate of _____ dollars ($___) per metre for properties of up to _____ (___) metres of frontage, _____ dollars ($___) per metre for properties with between _____ (___) metres and _____ (___) metres of frontage, and _____ dollars ($___) per metre for properties with more than _____ (___) metres of frontage.

[(6) The taxable area [frontage] of a property must be determined by the tax administrator using the formula set out in Schedule I.]

(6) The service tax rate or formula set out in this section must not be amended other than by an amendment to this Law.

Duration of Service Tax

8. The service tax will be imposed in each taxation year for not more than _____ (__) years.

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Construction Schedule

9.(1) A construction schedule for the service, certified by a registered professional, is attached as Schedule II to this Law.

(2) The First Nation must commence and complete the construction of the service in accordance with the construction schedule and must in any event commence construction within one (1) year from the date the service tax is due and payable in the first year it is imposed.

Exemptions from Service Taxes [Note to First Nation: Delete this section if no exemptions will be given from the service tax.]

10.(1) The following properties are exempt from the service tax because the holders of the property have provided all or a part of the cost of the service or have already paid towards the cost of the service: **[Note to First Nation: insert description of properties]**.

(2) The following properties are exempt from the service tax and the service tax that would have been paid by the holders of these properties will be paid by the First Nation from general revenues: **[Note to First Nation: insert description of properties]**.

Payment

[Note to First Nation: The sample provides for annual collection of the service tax on the same timetable as the property taxes. A First Nation can choose to follow a different time frame by making appropriate changes to this Law.]

11.(1) The service tax is deemed imposed January 1 of each year in which the service tax is imposed.

(2) The service tax forms part of the taxes due and owing in respect of each property in each year, and is due and payable by the holder on or before **[Note to First Nation: insert same date as general property tax due date (July 2 in B.C.)]** in each year in which it is levied.

(3) Service taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(4) Payment of service taxes made by cheque or money order must be made payable to the _____ First Nation.

(5) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person, in the same manner as taxes are refunded under the Taxation Law.

Prepayment

[Note to First Nation: Allowing prepayment is optional but recommended. If it is allowed, it will reduce the amount the First Nation will need to finance for the project and will reduce administration in future years.]

12.(1) A holder of property subject to the service tax may prepay the service tax imposed on the property by paying, on or before **[Note to First Nation: suggest using same date as tax due date]** in the year the service tax is first imposed, the prepayment amount determined by the tax administrator in respect of that property.

(2) The tax administrator must calculate the prepayment amount by multiplying the number of years the service tax is payable, by the amount payable in each year, by a factor of _____ (____). **[Note to First Nation: This factor should be calculated to eliminate the financing component of the service tax.]**

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Revenues and Expenditures

13.(1) All revenue collected by the First Nation from the service tax, and interest earned on it, must only be used for the provision of the service.

(2) The tax administrator must account separately for the service tax revenues within the local revenue account.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law made under section 5(1)(b) of the Act, or otherwise in accordance with the Act.

PART IV

SERVICE TAX ROLL AND TAX NOTICE

Service Tax Roll

14.(1) On or before _____ in the first year of the service tax, the tax administrator must prepare a service tax roll for the purposes of imposing the service tax.

(2) On or before _____ in each subsequent taxation year, the tax administrator must update the service tax roll in accordance with Part VIII.

(3) The service tax roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) if the tax is imposed on the basis of the assessed value of the interest in land, the total assessed value of the interest in land as shown on the assessment roll; **[Note to First Nation: Delete if this paragraph is not applicable.]**

(d) the taxable area or the taxable frontage of the interest in land, if applicable;

(e) the service tax to be imposed on the interest in land in the current year;

(f) any unpaid service taxes, penalties, interest and arrears in respect of the interest in land;

(g) whether all or a portion of the interest in land is exempt from the service tax; and **[Note to First Nation: Delete this paragraph if no exemptions are given in the Law.]**

(h) if the name of a holder of a registered charge is included on the assessment roll for a property, the name and address of that person.

(4) Where the service tax is levied on the basis of taxable area or taxable frontage, the calculation of the taxable area or taxable frontage of each interest in land must be reviewed by a registered professional who must certify that these amounts are correctly shown on the service tax roll. **[Note to First Nation: Delete this subsection if it is not applicable.]**

(5) The tax administrator may correct errors on the service tax roll at any time before the service tax roll is certified in each year.

(6) Once it has been prepared by the tax administrator, the service tax roll must be available for public inspection at the offices of the First Nation during regular office hours.

(7) If requested by a holder, the tax administrator must amend a service tax roll available for public inspection by omitting or obscuring the address of the holder or other information about the holder in order to protect the privacy and security of the holder.

Tax Notice

15.(1) If property taxes are levied on the property under the Taxation Law, the service tax must be

(a) included in the annual Tax Notice given under the Taxation Law; and

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(b) shown separately from other taxes on the Tax Notice.

(2) If property taxes are not levied on a property under the Taxation Law, the tax administrator must, in each year in which the service tax is levied, mail a Tax Notice to the holder in the same manner as a tax notice would be given under the Taxation Law.

(3) A Tax Notice must be mailed on or before _____ to **[Note to First Nation: Must be at least thirty (30) days before the taxes are due.]**

(a) each holder of an interest in land subject to the service tax, and

(b) each person whose name appears on the service tax roll in respect of a property.

(4) A tax notice must include

(a) the information shown on the service tax roll in respect of the property; and

(b) where payment must be made, the manner of payment and the date the service tax is due.

(5) In the first year that the service tax is levied, the Tax Notice must include a statement that the holder may prepay the service tax amount, the amount of the prepayment and the date by which the prepayment must be made. **[Note to First Nation: Delete this subsection if prepayment is not offered.]**

(6) The mailing of the Tax Notice constitutes a statement of and demand for payment of the service taxes.

(7) The tax administrator must enter on the service tax roll the date of mailing a Tax Notice.

PART V

PENALTIES, INTEREST AND ENFORCEMENT

Penalties and Interest

16. If all or any portion of the service tax remains unpaid after **[Note to First Nation: insert tax due date]** of the year in which it is levied, the unpaid portion will be subject to the same penalties and interest charges levied on unpaid taxes under the Taxation Law.

Tax Collection and Enforcement

17.(1) Taxes levied under this Law are a debt owed to the First Nation by the holder, recoverable by the First Nation in a court of competent jurisdiction, and may also be recovered by any other method authorized under the _____ *First Nation Property Taxation Law, 20__* or other applicable laws, and for this purpose Parts XIII, XIV, XV and XVI **[Note to First Nation: Confirm these Parts accurately refer to the collection and enforcement provisions in the First Nation's Taxation Law]** of that law apply to the collection and enforcement of unpaid service taxes, including with respect to the recovery of the costs of enforcement incurred by the First Nation.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

(3) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

PART VI

REVIEW PANEL

Council to Establish Review Panel

18.(1) Where there is an appeal under Part VII or VIII of this Law, Council must, by resolution, appoint at least three (3) persons as members of the Review Panel to hear and determine appeals and certify the service tax roll as provided in this Law.

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(2) Each member of the Review Panel must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(3) If a member of the Review Panel is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Appointment of Chair

19.(1) Council must, by resolution, appoint one of the members of the Review Panel as chair.

(2) The chair must

(a) supervise and direct the work of the Review Panel;

(b) determine procedures to be followed at hearings that are consistent with this Law;

(c) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(d) preside at hearings of the Review Panel.

(3) If the chair is absent or incapacitated, Council must designate a member of the Review Panel as acting chair for the period that the chair is absent or incapacitated.

Remuneration and Reimbursement

20. The First Nation must

(a) remunerate a member of the Review Panel, other than the chair, for his or her services at a rate of _____ dollars ($_____) per day for time spent on activities related to the Review Panel;

(b) remunerate the chair of the Review Panel for his or her services at a rate of _____ dollars ($_____) per day for time spent on activities related to the Review Panel; and

(c) reimburse a member of the Review Panel for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

21.(1) A person must not serve on the Review Panel if the person

(a) has a personal or financial interest in the property that is the subject of an appeal;

(b) is the Chief or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in the property that is the subject of an appeal.

Duty of Member

22. In performing their duties under this Law, the members of the Review Panel must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

Removal of Member

23. Council may terminate the appointment of a member of the Review Panel for cause, including where a member

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(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Review Panel; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Assessment Review Board Sitting as the Review Panel

24.(1) Despite section 18, Council may, by resolution, appoint the Assessment Review Board established under the Assessment Law to be the Review Panel.

(2) Where Council appoints the Assessment Review Board under subsection (1),

(a) the members of the Review Panel must be the same members that comprise the Assessment Review Board;

(b) the chair must be the same person appointed as chair of the Assessment Review Board;

(c) the members must follow the requirements and procedures set out in this Law when acting as the Review Panel under this Law;

(d) the members must be remunerated and reimbursed for their work on the Review Panel as provided for the Assessment Review Board in the Assessment Law; and

(e) the removal of a member of the Review Panel under section 23 is a removal of that member from the Assessment Review Board.

PART VII
APPEALS TO REVIEW PANEL

[Note to First Nation: Under this model, the Review Panel hears appeals, if any, respecting the service tax roll in the first year the tax is imposed. Thereafter there is an annual opportunity for holders to appeal the service tax to the Review Panel.]

Appeals to Review Panel

25. Before a service tax is imposed for the first time, the Review Panel must hear and determine any appeals respecting the service tax roll and must certify the roll in accordance with this Part.

Tax Administrator to Certify Where No Appeals

26.(1) Where no appeals are filed in accordance with this Part, the tax administrator must

(a) certify in writing that the service tax roll completed under section 14 was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified service tax roll to Council.

Review Panel Sitting

27. At least twenty-one (21) days before the service tax is due in the first year the tax is imposed, Council must establish the proposed date, time and place for the sitting of the Review Panel to hear appeals respecting the service tax roll.

(2) At least fourteen (14) days before the proposed date of the sitting of the Review Panel, the tax administrator must post a notice of the date, time and place of the proposed sitting on the First Nation's website and at the First Nation's administrative offices.

Notice of Service Tax

28. At least fourteen (14) days before the date proposed for the sitting of the Review Panel, the tax administrator must mail to the holder of every property that is to be taxed a Notice of Service Tax stating

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(a) the service in relation to which the service tax is to be imposed;

(b) the taxable area or the taxable frontage of the property, if applicable;

(c) the service tax rate or formula applicable to the property;

(d) the date, time and place of the sitting of the Review Panel if appeals are received; and

(e) that the service tax roll is available for inspection at the offices of the First Nation during its regular office hours.

Grounds for Appeal

29.(1) A person may appeal the service tax to the Review Panel on one or more of the following grounds:

(a) there is an error or omission respecting a name or address on the service tax roll,

(b) there is an error or omission respecting the inclusion of a property,

(c) there is an error or omission respecting the taxable area or the taxable frontage of a property, and **[Note to First Nation: Delete this ground for appeal if the tax is not based on area or frontage.]**

(d) an exemption has been improperly allowed or disallowed, **[Note to First Nation: Delete this ground for appeal if the Law does not provide for any exemptions from the tax.]**

by delivering a completed Notice of Appeal and a copy of the Notice of Service Tax to the tax administrator within seven (7) days after the Notice of Service Tax was delivered to the holder of the property.

(2) Where an appeal is received under this section, the tax administrator must immediately advise the Council and the chair, and confirm the sitting of the Review Panel as scheduled.

(3) A Review Panel hearing an appeal under this section only has authority to amend the service tax roll in relation to properties in respect of which an appeal under this section has been made.

Withdrawal of Appeal

30.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the tax administrator.

(2) On receipt, the tax administrator must forward a Notice of Withdrawal to the Review Panel and it must dismiss the appeal.

Hearings

31.(1) A majority of the members of the Review Panel constitutes a quorum.

(2) Where a quorum of the members of the Review Panel is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

(3) The Review Panel may conduct its proceedings by any combination of written, electronic and oral hearings.

(4) The Review Panel must give all parties a reasonable opportunity to be heard at a hearing.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably necessary for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

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(7) The Review Panel may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(8) The Review Panel may question any witness who gives oral evidence at a hearing.

(9) The Review Panel may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(10) The burden of proof in an appeal is on the person bringing the appeal.

(11) An oral hearing must be open to the public unless the Review Panel, on application by a party, determines that the hearing should be *in camera*.

(12) The Review Panel may

(a) hear all appeals on the same day or may adjourn from time to time until all appeals have been heard and determined;

(b) hear an appeal whether the complainant is present or not; and

(c) at any time during a proceeding, adjourn the proceeding.

(13) If two (2) or more appeals involve the same or similar questions, the Review Panel may combine the appeals, or any part of them, hear the appeals at the same time or one immediately after the other, or stay one or more of the appeals until after the determination of another one of them.

(14) Subject to this Law, the Review Panel has the power to control its own processes to facilitate the just and timely resolution of the matters before it.

Parties to an Appeal

32. The parties to an appeal are

(a) the complainant;

(b) the holder of the interest in land, if not the complainant;

(c) the tax administrator; and

(d) any other person who may be affected by the appeal, as determined by the Review Panel.

Maintaining Order at Hearings

33.(1) The Review Panel may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Review Panel may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Review Panel orders otherwise.

Summary Dismissal

34.(1) At any time after a Notice of Appeal is received by the Review Panel, the Review Panel may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Review Panel;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal.

(2) Before dismissing all or part of an appeal under subsection (1), the Review Panel must give the complainant an opportunity to make submissions to the Review Panel.

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(3) The Review Panel must make a record of its decision for any dismissal made under subsection (1) and provide a copy of the record to all parties.

Decisions of the Review Panel

35.(1) A decision of the majority of the members is a decision of the Review Panel and, in the case of a tie, the decision of the chair governs.

(2) If a member is unable for any reason to complete the member's duties, the remaining members may continue to hear and determine the appeal and the vacancy does not invalidate the hearing.

(3) The chair must, within ten (10) days after completion of a hearing, make a record of the Review Panel's decision and provide the tax administrator with the information necessary to amend the service tax roll and provide the notices required under section 37.

(4) Within ten (10) days of receipt of the information provided under subsection (3), the tax administrator must amend the service tax roll in accordance with the chair's directions and return the amended service tax roll to the chair.

Certification of Service Tax Roll by Chair

36.(1) The chair must review the amended service tax roll returned under subsection 35(4) to confirm that the directed amendments have been made.

(2) If the chair confirms that the directed amendments have been made, the chair must certify the service tax roll and deliver a copy of the certified service tax roll to the tax administrator.

(3) On receipt of the certified service tax roll under subsection (2), the tax administrator must deliver a copy of the service tax roll to the Council.

Notices to Complainants

37.(1) Within ten (10) days after a service tax roll is certified under section 36, the tax administrator must deliver a notice of the decision made by the Review Panel to

(a) the holder of the property to which the decision relates; and

(b) the complainant, if the complainant is not the holder of the property.

(2) The notice under subsection (1) must include a statement that the complainant has the right to judicial review of the Review Panel's decision by a court of competent jurisdiction.

PART VIII

UPDATING THE SERVICE TAX ROLL

Tax Administrator may Update Service Tax Roll

38.(1) In each year after the first year in which the service tax is imposed, the tax administrator must update the service tax roll to

(a) reflect any changes from the previous year in relation to matters referred to in subsection 14(3); and

(b) reflect changes where there is

(i) a subdivision affecting a property, or

(ii) a consolidation of two (2) or more properties,

such that each of the new properties bears an appropriate share of the service tax.

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Annual Notice to Holders

39. In each year after the first year in which a service tax is imposed, the tax administrator must post a notice on the First Nation's website and at the First Nation's administrative offices stating

(a) that the service tax roll for that year is available for inspection at the First Nation offices during its regular office hours;

(b) that a person who holds property included on the service tax roll may request that the roll be amended respecting a matter referred to in subsection 29(1); and

(c) the date and time by which a request must be made in order to be considered for that year.

Requests for Amendment to the Service Tax Roll

40.(1) A person who holds a property included on a service tax roll may request that the roll be amended respecting a matter referred to in subsection 29(1), by delivering a Request to Amend Service Tax Roll to the tax administrator before the time specified in the notice given under section 39.

(2) A request under subsection (1) may be made only in relation to the person's own property.

(3) A request under subsection (1) must not be made in respect of an amendment that a holder has requested in a previous year.

(3) If the tax administrator does not make the amendment requested under subsection (1), the tax administrator must deliver a Notice of Refusal to Amend Service Tax Roll to the holder of the property in respect of which the request was made.

Appeals to Review Panel

41.(1) A holder who receives a Notice of Refusal to Amend Service Tax Roll may appeal the decision by delivering a completed Notice of Appeal to the tax administrator within thirty (30) days after the date on which the notice was given, provided that the appeal is

(a) on one or more of the grounds set out in subsection 29(1); and

(b) in respect of property held by that person.

(2) If the tax administrator receives an appeal in accordance with subsection (1), the tax administrator must advise Council, and Council must convene a Review Panel to hear and determine the appeal, and for these purposes Part VII applies.

(3) A Review Panel hearing an appeal under this section only has authority to amend the service tax roll in relation to properties in respect of which an appeal under this section has been made.

(4) If no appeals are received under this section, the tax administrator must

(a) certify in writing that the service tax roll as it is amended under this Part was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified service tax roll to Council.

Validity of Service Tax Roll

42. Despite

(a) any omission, defect or error committed in or with respect to a service tax roll,

(b) any defect, error or misstatement in any notice given, or

(c) any omission to mail or deliver a notice,

the initial service tax roll, as certified by the tax administrator or the Review Panel, is valid and binding on all parties concerned until updated under this Law in each subsequent year, and each update to the service tax roll certified by the tax administrator or the chair is valid and binding on all parties concerned until the

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next certified service tax roll under this Law.

PART IX

GENERAL PROVISIONS

Disclosure of Information

43.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Review Panel, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

44. Notwithstanding section 43,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

45. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a determination made by the tax administrator;

(b) an error or omission in a service tax roll or any notice given under this law; or

(c) a failure of the First Nation, the tax administrator or the Review Panel to do something within the required time.

Limitation on Proceedings

46.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

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Notices

47.(1) Where in this Law a notice is required to be delivered, given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the service tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the service tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

48.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of this Law and must be construed as being inserted for convenience of reference only.

Coming into Force

49. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the _____ day of _____, 20___, at _____, in the Province of _____.

A quorum of Council consists of (_____) (__) members of Council.

[Name]_____
Chief [please spell out the name]

[Name]_____
Councillor [please spell out the name]

[Name]_____
Councillor [please spell out the name]

[Name]_____
Councillor [please spell out the name]

SAMPLE

Current ver. 2016 09 14

SCHEDULE I

CALCULATION OF TAXABLE AREA [FRONTAGE]

[Note to First Nation: Delete if not applicable.]

[Note to First Nation: If applicable, set out any rules for calculating frontage or irregular parcels or other physical characteristics which may affect the calculation.]

SAMPLE

Current ver. 2016 09 14

SCHEDULE II

CONSTRUCTION SCHEDULE

[Note to First Nation: The Construction Schedule must be certified by a registered professional that it includes all necessary design and construction components of the service and that it provides a reasonable and achievable time frame for the completion of the service.]

SAMPLE

Current ver. 2016 09 14

SCHEDULE III

NOTICE OF SERVICE TAX

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that, pursuant to the _____ *First Nation* _____ *Service Tax Law, 20*____, a service tax roll has been prepared by the Tax Administrator for the _____ First Nation.

AND TAKE NOTICE: **[Note to First Nation: complete this part to correspond to the Law.]**

The service tax is imposed in relation to the service of [describe service].

The service tax is to be imposed on the basis of [the assessed value of the property/the taxable frontage of the property/the taxable area of the property/a fixed amount per property].

[The taxable area [frontage] of the property is: _____ (_____) [square] metres.]

AND TAKE NOTICE that the service tax roll is available for inspection at the offices of the _____ First Nation, located at [address], during regular office hours.

AND TAKE NOTICE that you may make an appeal to the Review Panel in respect of the imposition of this service tax on your property on one or more of the following grounds:

1. there is an error or omission respecting a name or address on the service tax roll,
2. there is an error or omission respecting the inclusion of a property,
3. there is an error or omission respecting the taxable area or the taxable frontage of a property, and
4. an exemption has been improperly allowed or disallowed,

by delivering, within seven (7) days of delivery of this Notice, a Notice of Appeal in the form specified in the _____ *First Nation* _____ *Service Tax Law, 20*___, along with a copy of this Notice of Service Tax, to the Tax Administrator at the following address [insert address]. The Notice of Appeal must be signed by the holder of the property or his or her agent, and must set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that the following date, time and place has been set for the Service Tax Review Panel to hear appeals respecting the service tax roll:

_____, 20___ at _____ (A.M./P.M.) at

_____ [location]

You may contact the Tax Administrator for the _____ First Nation directly if you have any questions or concerns respecting this Notice and the service tax that will be imposed on your property for the [describe service] service.

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20__.

SAMPLE

Current ver. 2016 09 14

SCHEDULE IV

NOTICE OF APPEAL

TO: Tax Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation* _____ *Service Tax Law, 20___*, I hereby make an appeal about the imposition of a service tax on property described as _____.

A copy of the Notice of Service Tax is enclosed.

My appeal is on the following grounds:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20____ .

NOTE: A copy of the Notice of Service Tax, Notice of Amendment to Service Tax Roll, or Notice of Refusal to Amend Service Tax Roll, as applicable, must be enclosed with this Notice of Appeal.

SAMPLE

Current ver. 2016 09 14

SCHEDULE V

NOTICE OF REFUSAL TO AMEND SERVICE TAX ROLL

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that, pursuant to your Request to Amend the Service Tax Roll, dated _____, 20__, the Tax Administrator has not made the requested amendment.

AND TAKE NOTICE that you may make an appeal respecting this refusal to amend the service tax roll to the Review Panel. An appeal may only be made by a holder of the property and on one or more of the following grounds:

(1) there is an error or omission respecting a name or address on the service tax roll;

(2) there is an error or omission respecting the inclusion of a property;

(3) there is an error or omission respecting the taxable area or the taxable frontage of a property; and

(4) an exemption has been improperly allowed or disallowed.

To make an appeal, you must deliver, within thirty (30) days of mailing of this Notice, a Notice of Appeal in the form specified in the _____ *First Nation* _____ *Service Tax Law, 20*____, along with a copy of this Notice, to the Tax Administrator at the following address: [insert address]. The Notice of Appeal must be signed by the holder of the property or his or her agent, and must set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that you will receive a further notice advising you of the date, time and place of the hearing at which the Review Panel will hear your appeal respecting the service tax roll.

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20__.

SAMPLE

Current ver. 2016 09 14

SCHEDULE VI

REQUEST TO AMEND SERVICE TAX ROLL

TO: Tax Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation* _____ *Service Tax Law, 20__*, I hereby request that the service tax roll be amended in respect of the following property:

[description of the property as described in the service tax roll]

This request for an amendment to the service tax roll is based on the following grounds:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Holder's mailing address to which the amendment decision is to be sent:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__.

SAMPLE

Current ver. 2016 09 14

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Tax Administrator for the _____ First Nation
[address]

PURSUANT to the provisions of the _____ *First Nation* _____ *Service Tax Law, 20*____, I hereby withdraw my appeal respecting the imposition of a service tax on the following property:

[description of property as described in the Notice of Service Tax]

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

SAMPLE

Current ver. 2016 09 14

SCHEDULE VIII

MAP OF LOCAL SERVICE AREA & LIST OF PROPERTIES

SAMPLE

Version courante 2016 09 14

NOTE À LA PREMIÈRE NATION : Le présent modèle de loi offre des choix de dispositions convenant à différentes circonstances. Lorsque vous utilisez ce modèle de loi, veuillez vous assurer de bien choisir le libellé qui convient aux circonstances particulières de la Première Nation et que toutes les instructions de rédaction et les dispositions inutiles sont supprimées dans le texte définitif de la loi. En cas de suppression d'un article, d'un paragraphe, d'un alinéa ou d'une annexe qui n'est pas nécessaire, veuillez renuméroter ou redésigner en conséquence les autres dispositions ou annexes et réviser au besoin la désignation numérique ou alphabétique des renvois internes visés. Les instructions de rédaction sont indiquées en caractères gras entre crochets et sont précédées de la mention « Note à la Première Nation », alors que les libellés facultatifs figurent entre crochets et sont précédés du mot « OU ». Veuillez aussi vous assurer que les annexes sont libellées de manière à correspondre au texte définitif de la loi.

Il convient de noter que ce modèle de loi se fonde sur la prémisse que la Première Nation a déjà édicté sa loi sur l'évaluation foncière et sa loi sur l'imposition foncière en vertu de la LGFPN.

LOI SUR LA TAXE SUR LES SERVICES [INSCRIRE UNE DESCRIPTION DU SERVICE] DE LA PREMIÈRE NATION _____ (20____)

Attendu :

A. qu'en vertu de l'article 5 de la *Loi sur la gestion financière des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant l'imposition de taxes à des fins locales sur les terres de réserve, ainsi que sur les intérêts ou les droits d'occupation, de possession et d'usage sur celles-ci, y compris l'imposition de taxes pour les services fournis relativement aux terres de réserve;

B. que la Première Nation fournit un service **[Note à la Première Nation : Indiquer le type de service]** à la réserve [**OU** à un secteur déterminé de la réserve] et que le Conseil a déterminé qu'il est dans l'intérêt de la Première Nation de construire **[Note à la Première Nation : Décrire l'infrastructure]** nécessaire pour fournir ce service et de prendre un texte législatif pour financer les coûts [**OU** une partie des coûts] de cette infrastructure au moyen de l'imposition d'une taxe sur les services applicable aux biens fonciers situés dans la réserve [**OU** dans un secteur déterminé de la réserve];

C. que les détenteurs des biens fonciers dans la réserve qui bénéficieront du service ont indiqué qu'ils appuient ce service en **[Note à la Première Nation : Ce paragraphe n'est requis que si le service est fourni à un secteur déterminé de la réserve. Veuillez préciser de quelle façon les détenteurs ont fait connaître leur appui et indiquer la proportion de détenteurs qui sont en faveur du service.]**;

D. que le Conseil de la Première Nation _____ a donné avis du présent texte législatif et pris en compte les observations qu'il a reçues, conformément aux exigences de la *Loi sur la gestion financière des premières nations*,

À ces causes, le Conseil de la Première Nation _____ édicte :

PARTIE I
TITRE

Titre

1. Le présent texte législatif peut être cité sous le titre : *Loi sur la taxe sur les services (_____) **[Note à la Première Nation : Inscrire le type de service ou une description du service]** de la Première Nation _____ (20__).*

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PARTIE II

DÉFINITIONS, RENVOIS ET AUTORISATIONS

Définitions et renvois

2.(1) Les définitions qui suivent s'appliquent à la présente loi.

« administrateur fiscal » La personne chargée de l'application de la présente loi qui est nommée par le conseil en vertu du paragraphe 4(1).

« avis d'appel » Avis contenant les renseignements prévus à l'annexe IV.

« avis de désistement » Avis contenant les renseignements prévus à l'annexe VII.

« avis de taxe » L'avis visé à l'article 15.

« avis relatif à la taxe sur les services » Avis donné conformément à l'article 28 qui contient les renseignements prévus à l'annexe III.

« avis du refus de modifier le rôle de taxes sur les services » Avis contenant les renseignements prévus à l'annexe V.

« Comité d'examen » Le comité d'examen constitué en vertu de la présente loi pour entendre et trancher les appels relatifs au rôle de taxes sur les services.

« demande de modification du rôle de taxes sur les services » Demande contenant les renseignements prévus à l'annexe VI.

« détenteur » Personne qui est en possession d'un intérêt foncier ou qui, selon le cas :

a) a le droit de posséder ou d'occuper l'intérêt foncier en vertu d'un bail ou d'un permis ou par tout autre moyen légal;

b) occupe de fait l'intérêt foncier;

c) a des intérêts, titres ou droits sur l'intérêt foncier;

d) est fiduciaire de l'intérêt foncier.

« impôts » Vise notamment tous les impôts et taxes imposés, prélevés, évalués ou évaluables en vertu de la présente loi ou d'un texte législatif sur les recettes locales de la Première Nation, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés.

« intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans la réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

« Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« Loi sur l'évaluation foncière » La *Loi sur l'évaluation foncière de la Première Nation _____ (20__)*.

« Loi sur l'imposition foncière » La *Loi sur l'imposition foncière de la Première Nation _____ (20__)*.

[« partie du coût imputée aux détenteurs » La partie du coût total du service qui sera payée par les détenteurs de biens fonciers dans la réserve [la zone de service désignée] au moyen de la taxe sur les services.] **[Note à la Première Nation : Cette définition n'est requise que si la Première Nation recouvrera une partie des coûts du service auprès des détenteurs. En cas de recouvrement du coût total du service, il faut supprimer la présente définition et le paragraphe 6(2).]**

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« plaignant » Personne qui interjette appel à l'égard d'une taxe sur les services conformément à la présente loi.

« président » Le président du Comité d'examen.

« professionnel agréé » Personne qualifiée qui est autorisée par permis à exercer la profession d'architecte ou d'ingénieur professionnel dans la province.

« Première Nation » La Première Nation _____, qui est une bande dont le nom figure à l'annexe de la Loi.

« province » La province de **[Note à la Première Nation : Inscrire le nom de la province où est située la réserve]**.

« réserve » Toute terre réservée à l'usage et au profit de la Première Nation au sens de la *Loi sur les Indiens.*

« rôle de taxes sur les services » Le rôle de taxes sur les services établi conformément à l'article 14, ainsi que les modifications ou les mises à jour qui y sont apportées dans le cadre de la présente loi.

« service » S'entend du service de **[Note à la Première Nation : Indiquer le type d'infrastructure relative au service à fournir. Pour la liste des services, consulter les normes établies par la Commission.]** visé au paragraphe 5(1).

« taxe sur les services » Taxe imposée pour la fourniture d'un service conformément à la présente loi.

[« zone de service désignée » Secteur déterminé de la réserve auquel le service est fourni, comme le prévoit le paragraphe 5(2).] **[Note à la Première Nation : Cette définition n'est requise que si le service sera fourni à un secteur déterminé de la réserve et non à toute la réserve.]**

(2) Les termes de la présente loi qui n'y sont pas définis s'entendent au sens de la Loi sur l'évaluation foncière et de la Loi sur l'imposition foncière.

(3) Dans la présente loi, le renvoi à une partie (p. ex. la partie I), un article (p. ex. l'article 1), un paragraphe (p. ex. le paragraphe 2(1)), un alinéa (p. ex. l'alinéa 11(5)a)) ou une annexe (p. ex. l'annexe I) constitue, sauf indication contraire, un renvoi à la partie, à l'article, au paragraphe, à l'alinéa ou à l'annexe de la présente loi.

Prélèvement spécial

3. Si, à un moment donné, la Première Nation doit, en tant que membre emprunteur et en conformité avec l'alinéa 84(5)b) de la Loi, verser à l'Administration financière des premières nations une somme suffisante pour renflouer le fonds de réserve, le Conseil prend ou modifie les textes législatifs relatifs à l'imposition foncière qui sont nécessaires pour recouvrer la somme à verser.

PARTIE III
APPLICATION

Administrateur fiscal

4.(1) Le Conseil nomme, par résolution, un administrateur fiscal chargé de l'application de la présente loi, aux conditions énoncées dans la résolution.

(2) L'administrateur fiscal s'acquitte des responsabilités qui lui sont attribuées par la présente loi.

(3) L'administrateur fiscal peut, avec le consentement de **[insérer le titre]**, déléguer l'une ou l'autre de ses fonctions à tout dirigeant, employé, entrepreneur ou mandataire de la Première Nation.

Modèle

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SERVICE ET IMPOSITION DE LA TAXE SUR LES SERVICES

Description du service

5.(1) Le service à fournir aux résidents de la réserve [**OU** à la zone de service désignée] qui sera financé au moyen de la taxe sur les services est **[Note à la Première Nation : Donner les détails de l'infrastructure relative au service.]**.

(2) [La zone de service désignée est le secteur de la réserve délimité sur la carte figurant à l'annexe VIII et comprend les biens fonciers qui y sont énumérés.] **[Note à la Première Nation : Ce paragraphe n'est requis que si le service doit être fourni à un secteur déterminé de la réserve et non à toute la réserve. Si ce paragraphe est inséré, il faut remplir l'annexe VIII. S'il est supprimé, il faut aussi supprimer l'annexe VIII.]**

Coût estimatif du service

6.(1) Le coût estimatif du service est de _____ dollars (_____ $). **[Note à la Première Nation : Il peut être inclus dans ce coût les coûts d'acquisition de biens fonciers, les dépenses en immobilisations, les frais des services professionnels, les frais de service de la dette et tous autres frais accessoires engagés pour mettre en place et financer le service. Le coût estimatif doit être certifié par un professionnel agréé, conformément aux normes.]**

[(2) La partie du coût imputée aux détenteurs est égale à _____ pour cent (__ %) du coût total du service.]

Imposition de la taxe sur les services

7.(1) La taxe sur les services est imposée sur tous les biens fonciers situés dans la réserve [**OU** la zone de service désignée], conformément à la présente loi.

(2) La taxe sur les services est due et payable aux termes de la présente loi indépendamment de toute action engagée ou de tout recours exercé par le contribuable relativement à son obligation de payer des taxes ou impôts au titre de la présente loi ou de tout autre texte législatif relatif à l'imposition foncière.

(3) La personne assujettie à la taxe sur les services en vertu de la présente loi est tenue au paiement de cette taxe même si, selon le cas :

a) elle est aussi tenue au paiement des impôts ou taxes imposés sous le régime d'autres textes législatifs relatifs à l'imposition foncière pris par la Première Nation;

b) le détenteur d'un intérêt dans le même bien foncier est exempté de la taxe prévue par la présente loi ou des impôts ou taxes prévus par tout autre texte législatif relatif à l'imposition foncière pris par la Première Nation.

(4) Quiconque détient une part d'un intérêt dans un bien foncier assujetti à la taxe prévue par la présente loi est solidairement responsable envers la Première Nation de payer les taxes sur les services imposées en vertu de la présente loi pendant l'année d'imposition ainsi que les taxes sur les services impayées imposées au cours d'une année d'imposition antérieure, y compris les intérêts, pénalités et frais y afférents.

(5) La taxe sur les services est basée sur **[Note à la Première Nation : Choisir la base d'imposition de la taxe et insérer les taux applicables. Supprimer les options inutiles.]**

- une taxe sur la valeur foncière, qui est fondée sur la valeur imposable du bien foncier déterminée conformément à la Loi sur l'évaluation foncière, au taux de _____ dollars (_____ $) par tranche de mille dollars (1 000 $) de la valeur imposable [**OU** aux taux suivants pour chaque catégorie de biens fonciers : catégorie 1 - _____ dollars (____ $) par tranche de mille dollars (1 000 $) de la valeur imposable, etc.].
- un montant fixe de _____ dollars (___ $) pour chaque bien foncier.

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- la superficie imposable du bien foncier, au taux de _____ dollars (___ $) par mètre carré de superficie.
- la superficie imposable du bien foncier, au taux de _____ dollars (___ $) par mètre carré pour les biens fonciers ayant une superficie d'au plus _____ (___) mètres carrés, de _____ dollars (___ $) par mètre carré pour les biens fonciers ayant une superficie entre _____ (__) mètres carrés et _____ (__) mètres carrés, et de _____ dollars (___ $) par mètre carré pour les biens fonciers ayant une superficie supérieure à _____ (__) mètres carrés.
- la longueur de façade imposable du bien foncier, au taux de _____ dollars (___ $) par mètre de longueur de façade.
- la longueur de façade imposable du bien foncier, au taux de _____ dollars (___ $) par mètre pour les biens fonciers ayant une longueur de façade d'au plus _____ (___) mètres, de _____ dollars (___ $) par mètre pour les biens fonciers ayant une longueur de façade entre _____ (__) mètres et _____ (__) mètres, et de _____ dollars (___ $) par mètre pour les biens fonciers ayant une longueur de façade supérieure à _____ (__) mètres.

[(6) La superficie imposable [La longueur de façade imposable] d'un bien foncier est calculée par l'administrateur fiscal au moyen de la formule prévue à l'annexe I.]

(6) Le taux ou la formule de calcul de la taxe sur les services qui est prévu au présent article ne peut être modifié autrement que par la modification de la présente loi.

Durée de la taxe sur les services

8. La taxe sur les services est prélevée à chaque année d'imposition pendant au plus _____ (__) ans.

Échéancier de construction

9.(1) L'échéancier de construction relatif au service, certifié par un professionnel agréé, figure à l'annexe II.

(2) La Première Nation doit commencer et achever la construction du service conformément à l'échéancier de construction et, en tout état de cause, commencer la construction dans un délai d'un (1) an suivant la date à laquelle la taxe sur les services est exigible dans la première année où elle est prélevée.

Exemptions de la taxe sur les services [Note à la Première Nation : Supprimer cet article si aucune exemption de la taxe sur les services ne sera accordée.]

10.(1) Les biens fonciers suivants sont exemptés de la taxe sur les services parce que les détenteurs de ces biens ont payé tout ou partie du coût du service ou ont déjà fait un paiement à l'égard du coût de celui-ci : **[Note à la Première Nation : insérer la désignation des biens fonciers visés]**.

(2) Les biens fonciers qui suivent sont exemptés de la taxe sur les services, et la taxe sur les services qui aurait été payée par les détenteurs de ces biens est acquittée par la Première Nation à partir des recettes générales : **[Note à la Première Nation : insérer la désignation des biens fonciers visés]**.

Paiement

[Note à la Première Nation : Le modèle de loi prévoit la perception annuelle de la taxe sur les services selon le même échéancier que celui visant les impôts fonciers. La Première Nation peut choisir de suivre un échéancier différent, en modifiant en conséquence le libellé de la présente loi.]

11.(1) La taxe sur les services est réputée imposée le 1er janvier de chaque année où elle est prélevée.

(2) La taxe sur les services fait partie des impôts annuels exigibles pour chaque bien foncier et doit être payée par le détenteur au plus tard le _____ **[Note à la Première Nation : Inscrire la même date que celle à laquelle les impôts fonciers généraux sont exigibles (le 2 juillet en C.-B.)]** de chaque année où elle est prélevée.

Modèle

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(3) Les paiements de la taxe sur les services doivent être faits au bureau de la Première Nation pendant les heures d'ouverture normales, par chèque ou mandat-poste ou en argent comptant.

(4) Les paiements de la taxe sur les services faits par chèque ou mandat-poste sont établis à l'ordre de la Première Nation _____.

(5) Lorsqu'un montant excessif de taxe a été imposé à une personne au cours d'une année d'imposition, l'administrateur fiscal lui rembourse tout paiement en trop de la taxe de la même façon que le remboursement des impôts payés en trop sous le régime de la Loi sur l'imposition foncière.

Paiement par anticipation

[Note à la Première Nation : Il est facultatif, bien que recommandé, de permettre les paiements par anticipation. Si les paiements par anticipation sont autorisés, cela réduira le montant du financement qu'il faudra à la Première Nation pour financer le projet et entraînera une diminution des frais administratifs dans les années ultérieures.]

12.(1) Le détenteur d'un bien foncier assujetti à la taxe sur les services peut payer cette taxe par anticipation au plus tard le _____ **[Note à la Première Nation : Il est recommandé d'utiliser la même date que la date d'exigibilité des impôts]** de la première année où la taxe sur les services est imposée, en acquittant le montant du paiement par anticipation calculé par l'administrateur fiscal à l'égard de ce bien.

(2) L'administrateur fiscal calcule le montant du paiement par anticipation en multipliant le nombre d'années où la taxe sur les services est payable, par le montant payable chaque année, par un facteur de _____ (____). **[Note à la Première Nation : Il faut calculer ce facteur de manière à éliminer la composante de la taxe sur les services correspondant au financement.]**

Recettes et dépenses

13.(1) Toutes les recettes provenant de la taxe sur les services que perçoit la Première Nation, ainsi que les intérêts qu'elles rapportent, doivent servir uniquement à la fourniture du service visé.

(2) L'administrateur fiscal tient une comptabilité distincte pour les recettes provenant de la taxe sur les services dans le compte de recette locales.

(3) Toute dépense sur les recettes perçues sous le régime de la présente loi doit être faite en vertu d'un texte législatif sur les dépenses pris en vertu de l'alinéa 5(1)b) de la Loi, ou autrement en conformité avec la Loi.

PARTIE IV
RÔLE DE TAXES SUR LES SERVICES ET AVIS DE TAXE

Rôle de taxes sur les services

14.(1) Au plus tard le _____ de la première année de la taxe sur les services, l'administrateur fiscal établit un rôle de taxes sur les services en vue de l'imposition de cette taxe.

(2) Au plus tard le _____ de chaque année d'imposition subséquente, l'administrateur fiscal met à jour le rôle de taxes sur les services conformément à la partie VIII.

(3) Le rôle de taxes sur les services est établi sur support papier ou sous forme électronique et contient les renseignements suivants :

a) le nom et la dernière adresse connue du détenteur de l'intérêt foncier;

b) une brève description de l'intérêt foncier;

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c) dans le cas où la taxe est basée sur la valeur imposable de l'intérêt foncier, la valeur imposable totale de celui-ci inscrite sur le rôle d'évaluation; **[Note à la Première Nation : Supprimer cet alinéa s'il est sans objet.]**

d) la superficie imposable ou la longueur de façade imposable de l'intérêt foncier, s'il y a lieu;

e) la taxe sur les services à imposer sur l'intérêt foncier pour l'année en cours;

f) les taxes sur les services, pénalités et intérêts impayés ainsi que les arriérés à payer à l'égard de l'intérêt foncier;

g) une mention indiquant si la totalité ou une partie de l'intérêt foncier est exemptée de la taxe sur les services; **[Note à la Première Nation : Supprimer cet alinéa si aucune exemption n'est prévue dans la présente loi.]**

h) dans le cas où le nom du titulaire d'une charge est inscrit sur le rôle d'évaluation à l'égard d'un bien foncier, le nom et l'adresse de cette personne.

(4) Lorsque la taxe sur les services est basée sur la superficie imposable ou la longueur de façade imposable, le calcul de la superficie imposable ou de la longueur de façade imposable de chaque intérêt foncier est examiné par un professionnel agréé qui est tenu de certifier que le résultat du calcul est indiqué correctement sur le rôle de taxes sur les services. **[Note à la Première Nation : Supprimer ce paragraphe s'il est sans objet.]**

(5) L'administrateur fiscal peut corriger des erreurs sur le rôle de taxes sur les services à tout moment avant la certification de ce rôle chaque année.

(6) Une fois qu'il a été établi par l'administrateur fiscal, le rôle de taxes sur les services est mis à la disposition du public pour consultation au bureau de la Première Nation pendant les heures d'ouverture normales.

(7) À la demande d'un détenteur, l'administrateur fiscal modifie le rôle de taxes sur les services mis à la disposition du public pour consultation, en omettant ou en masquant l'adresse du détenteur ou tout autre renseignement le concernant afin de protéger le droit à la vie privée ou la sécurité de celui-ci.

Avis de taxe

15.(1) Si le bien foncier est assujetti à des impôts fonciers en vertu de la Loi sur l'imposition foncière, la taxe sur les services est :

a) incluse dans l'avis d'imposition annuel transmis aux termes de cette loi;

b) indiquée séparément des autres impôts sur l'avis d'imposition.

(2) Si le bien foncier n'est pas assujetti à des impôts fonciers selon la Loi sur l'imposition foncière, l'administrateur fiscal envoie par la poste, chaque année où la taxe sur les services est prélevée, un avis de taxe au détenteur de la même façon qu'un avis d'imposition serait envoyé aux termes de la Loi sur l'imposition foncière.

(3) L'avis de taxe est envoyé par la poste au plus tard le _____ **[Note à la Première Nation : Cette date doit précéder d'au moins trente (30) jours la date à laquelle la taxe est exigible]** aux personnes suivantes :

a) chaque détenteur d'un intérêt foncier assujetti à la taxe sur les services;

b) chaque personne dont le nom figure sur le rôle de taxes sur les services à l'égard d'un bien foncier.

(4) L'avis de taxe doit contenir les renseignements suivants :

a) les renseignements figurant sur le rôle de taxes sur les services à l'égard du bien foncier;

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b) l'endroit où le paiement doit être fait, le mode de paiement et la date à laquelle la taxe sur les services est exigible.

(5) Pour la première année où la taxe sur les services est prélevée, l'avis de taxe doit préciser que le détenteur peut payer par anticipation le montant de la taxe sur les services et doit indiquer le montant et la date limite du paiement par anticipation. **[Note à la Première Nation : Supprimer ce paragraphe si le paiement par anticipation n'est pas offert.]**

(6) L'avis de taxe envoyé par la poste constitue un relevé et une demande de paiement des taxes sur les services.

(7) L'administrateur fiscal inscrit sur le rôle de taxes sur les services la date de mise à la poste de l'avis de taxe.

PARTIE V
PÉNALITÉS, INTÉRÊTS ET CONTRÔLE D'APPLICATION

Pénalités et intérêts

16. Si la totalité ou une partie de la taxe sur les services est toujours en souffrance après le _____ **[Note à la Première Nation : Inscrire la date à laquelle la taxe sur les services est exigible]** de l'année où elle est prélevée, la partie impayée est assujettie aux mêmes pénalités et intérêts que ceux frappant les impôts impayés sous le régime de la Loi sur l'imposition foncière.

Perception et contrôle d'application

17.(1) Les taxes prélevées en vertu de la présente loi constituent une créance de la Première Nation recouvrable par elle devant un tribunal compétent, et leur recouvrement peut également être effectué par toute autre méthode autorisée par la *Loi sur l'imposition foncière de la Première Nation (20__)* ou toute autre loi applicable; à cette fin, les parties XIII, XIV, XV et XVI **[Note à la Première Nation : Vérifier que ces parties correspondent aux dispositions sur la perception et le contrôle d'application de la Loi sur l'imposition foncière de la Première Nation]** de cette loi s'appliquent à la perception des taxes sur les services impayées et aux mesures de contrôle d'application nécessaires, y compris le recouvrement des frais de telles mesures engagés par la Première Nation.

(2) Le recours à une méthode de perception et de contrôle d'application n'empêche pas le recouvrement par une ou plusieurs autres méthodes.

(3) Une copie de l'avis de taxe indiquant les taxes à payer par une personne, certifiée comme copie conforme par l'administrateur fiscal, constitue une preuve de la dette fiscale de la personne.

PARTIE VI
COMITÉ D'EXAMEN

Constitution du Comité d'examen

18.(1) Lorsqu'un appel est interjeté en vertu des parties VII ou VIII, le Conseil nomme, par résolution, au moins trois (3) personnes à titre de membres du Comité d'examen chargé d'entendre et de trancher les appels et de certifier le rôle de taxes sur les services conformément à la présente loi.

(2) Chaque membre du Comité d'examen occupe sa charge pour un mandat de trois (3) ans, sauf s'il démissionne ou est révoqué conformément à la présente loi.

(3) En cas d'absence, de disqualification, d'empêchement ou de refus d'agir d'un membre du Comité d'examen, le Conseil peut nommer comme suppléant une autre personne – par ailleurs qualifiée pour la nomination à titre de membre – qui remplacera le membre jusqu'à ce qu'il reprenne ses fonctions ou que son mandat arrive à expiration, selon la première de ces éventualités à survenir.

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Désignation du président

19.(1) Le Conseil désigne, par résolution, un des membres du Comité d'examen à titre de président.

(2) Le président exerce les fonctions suivantes :

a) superviser et diriger les travaux du Comité d'examen;

b) définir les procédures à suivre lors des audiences, qui sont compatibles avec la présente loi;

c) faire prêter serment à des personnes ou aux témoins ou recevoir leurs affirmations solennelles avant leur témoignage;

d) présider les audiences du Comité d'examen.

(3) En cas d'absence ou d'empêchement du président, le Conseil désigne un membre du Comité d'examen pour assurer l'intérim pendant la durée de l'absence ou de l'empêchement du président.

Rémunération et remboursement

20. La Première Nation :

a) verse une rémunération à chaque membre du Comité d'examen, autre que le président, pour ses services, au taux de _____ dollars (_____ $) par jour pour le temps consacré aux activités liées au Comité d'examen;

b) verse une rémunération au président du Comité d'examen pour ses services, au taux de _____ dollars (_____ $) par jour pour le temps consacré aux activités liées au Comité d'examen;

c) rembourse aux membres du Comité d'examen leurs frais de déplacement et faux frais raisonnables nécessairement engagés dans l'exercice de leurs fonctions.

Conflits d'intérêts

21.(1) Ne peut être membre du Comité d'examen la personne qui :

a) soit a un intérêt personnel ou financier dans le bien foncier faisant l'objet d'un appel;

b) soit est le chef ou un membre du Conseil;

c) soit est un employé de la Première Nation;

d) soit entretient avec la Première Nation des relations financières qui pourraient vraisemblablement donner lieu à un conflit d'intérêts ou porter atteinte à sa capacité d'agir d'une manière équitable et impartiale dans le règlement d'un appel, comme l'exige la présente loi.

(2) Pour l'application de l'alinéa (1)a), le fait d'être membre de la Première Nation ne signifie pas nécessairement que la personne a un intérêt personnel ou financier dans le bien foncier faisant l'objet d'un appel.

Responsabilité des membres

22. Dans l'exercice de leurs fonctions au titre de la présente loi, les membres du Comité d'examen sont tenus d'agir fidèlement, honnêtement, impartialement et le mieux possible, et ils ne peuvent divulguer à quiconque les renseignements obtenus en leur qualité de membre, sauf dans l'exécution régulière de leurs fonctions.

Révocation d'un membre

23. Le Conseil peut révoquer la nomination d'un membre du Comité d'examen pour un motif valable, notamment si le membre, selon le cas :

a) est reconnu coupable d'une infraction au *Code criminel*;

b) ne se présente pas à trois (3) audiences consécutives du Comité d'examen;

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c) n'accomplit pas ses fonctions au titre de la présente loi de bonne foi et en conformité avec les dispositions de celle-ci.

Comité de révision des évaluations foncières agissant comme Comité d'examen

24.(1) Malgré l'article 18, le Conseil peut, par résolution, désigner le Comité de révision des évaluations foncières constitué en vertu de la Loi sur l'évaluation foncière pour agir en tant que Comité d'examen.

(2) Lorsque le Conseil désigne, en vertu du paragraphe (1), le Comité de révision des évaluations foncières pour agir en tant que Comité d'examen :

a) les membres du Comité d'examen sont les mêmes membres dont est composé le Comité de révision des évaluations foncières;

b) le président est la même personne désignée comme président du Comité de révision des évaluations foncières;

c) les membres doivent respecter les exigences et les procédures énoncées dans la présente loi lorsqu'ils agissent en tant que Comité d'examen au titre de celle-ci;

d) les membres du Comité d'examen reçoivent la même rémunération pour leurs services et le même remboursement de frais que ce que prévoit la Loi sur l'évaluation foncière à l'égard du Comité de révision des évaluations foncières;

e) la révocation d'un membre du Comité d'examen en vertu de l'article 23 emporte sa révocation du Comité de révision des évaluations foncières.

PARTIE VII

APPELS DEVANT LE COMITÉ D'EXAMEN

[Note à la Première Nation : Selon le présent modèle, le Comité d'examen entend, s'il y a lieu, les appels relatifs au rôle de taxes sur les services au cours de la première année où la taxe sur les services est imposée. Par la suite, les détenteurs se voient accorder annuellement l'occasion d'interjeter appel devant le Comité d'examen à l'égard de la taxe sur les services.]

Appels devant le Comité d'examen

25. Avant que la taxe sur les services soit imposée pour la première fois, le Comité d'examen entend et tranche tous les appels relatifs au rôle de taxes sur les services et certifie le rôle conformément à la présente partie.

Certification du rôle par l'administrateur fiscal en l'absence d'appels

26.(1) Si aucun appel n'est interjeté dans le cadre de la présente partie, l'administrateur fiscal :

a) certifie par écrit que le rôle de taxes sur les services établi aux termes de l'article 14 a été établi en conformité avec les exigences de la présente loi;

b) remet au Conseil une copie du rôle de taxes sur les services certifié.

Avis de l'audience du Comité d'examen

27.(1) Au moins vingt et un (21) jours avant la date à laquelle la taxe sur les services est exigible dans la première année où elle est imposée, le Conseil fixe les date, heure et lieu de l'audience à laquelle le Comité d'examen entendra les appels relatifs au rôle de taxes sur les services.

(2) Au moins quatorze (14) jours avant la date prévue de l'audience du Comité d'examen, l'administrateur fiscal affiche un avis des date, heure et lieu de l'audience sur le site Web de la Première Nation et dans le bureau administratif de celle-ci.

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Avis relatif à la taxe sur les services

28. Au moins quatorze (14) jours avant la date prévue pour l'audience du Comité d'examen, l'administrateur fiscal envoie par la poste au détenteur de chaque bien foncier devant être assujetti à la taxe sur les services, un avis relatif à la taxe sur les services qui contient les renseignements suivants :

a) le service auquel se rapporte la taxe sur les services qui sera imposée;

b) la superficie imposable ou la longueur de façade imposable du bien foncier, s'il y a lieu;

c) le taux ou la formule de calcul de la taxe sur les services qui s'applique au bien foncier;

d) les date, heure et lieu de l'audience du Comité d'examen, si des appels ont été déposés;

e) la mention que le rôle de taxes sur les services est disponible pour consultation au bureau de la Première Nation pendant les heures d'ouverture normales.

Motifs d'appel

29.(1) Toute personne peut interjeter appel de la taxe sur les services auprès du Comité d'examen pour l'un ou plusieurs des motifs suivants :

a) il y a une erreur ou une omission dans un nom ou une adresse figurant sur le rôle de taxes sur les services;

b) un bien foncier a été omis de ce rôle ou y a été inclus par erreur;

c) il y a une erreur ou une omission dans la superficie imposable ou la longueur de façade imposable d'un bien foncier; **[Note à la Première Nation : Supprimer ce motif d'appel si la taxe sur les services n'est pas basée sur la superficie imposable ou la longueur de façade imposable.]**

d) une exemption a été incorrectement accordée ou refusée. **[Note à la Première Nation : Supprimer ce motif d'appel si la présente loi ne prévoit pas d'exemptions de la taxe sur les services.]**

Pour interjeter appel, elle transmet un avis d'appel et une copie de l'avis de taxe sur les services à l'administrateur fiscal dans les sept (7) jours suivant la date de transmission de l'avis de la taxe sur les services au détenteur du bien foncier.

(2) Sur réception d'un appel interjeté en vertu du présent article, l'administrateur fiscal en avise sans délai le Conseil et le président et il confirme la tenue de l'audience du Comité d'examen à la date prévue.

(3) Le Comité d'appel, une fois saisi de l'appel interjeté en vertu du présent article, n'a que le pouvoir de modifier le rôle de taxes sur les services relativement au bien foncier visé par l'appel.

Désistement

30.(1) Le plaignant peut se désister de l'appel interjeté en vertu de la présente partie en remettant un avis de désistement à l'administrateur fiscal.

(2) Dès réception de l'avis de désistement, l'administrateur fiscal l'achemine au Comité d'examen qui rejette l'appel.

Audiences

31.(1) Le quorum est constitué par la majorité des membres du Comité d'examen.

(2) S'il n'y a pas quorum des membres du Comité d'examen à l'heure à laquelle une audience doit avoir lieu, l'audience est reportée au jour ouvrable suivant, et ainsi de suite, de jour en jour, jusqu'à ce qu'il y ait quorum.

(3) Le Comité d'examen peut tenir ses audiences selon toute combinaison de moyens écrits, électroniques et oraux.

(4) Le Comité d'examen donne à toutes les parties l'occasion de se faire entendre à l'audience.

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(5) Lors d'une audience orale, toute partie peut convoquer et interroger des témoins, présenter des éléments de preuve et des mémoires et contre-interroger les témoins, selon ce qui est raisonnablement nécessaire pour assurer une divulgation entière et équitable de toutes les questions pertinentes concernant l'objet de l'appel.

(6) Une partie peut être représentée par un conseiller ou un agent et peut soumettre des exposés des faits, du droit et des questions de compétence.

(7) Le Comité d'examen peut limiter de façon raisonnable la durée de l'interrogatoire ou du contre-interrogatoire d'un témoin s'il est convaincu qu'elle est suffisante pour assurer une divulgation entière et équitable de toutes les questions pertinentes concernant l'objet de l'appel.

(8) Le Comité d'examen peut interroger tout témoin qui présente un témoignage à l'audience.

(9) Le Comité d'examen peut recevoir et accepter tous renseignements qu'il juge pertinents, nécessaires et appropriés, que ces renseignements soient admissibles ou non devant un tribunal judiciaire.

(10) Dans un appel, le fardeau de la preuve incombe à la personne qui interjette appel.

(11) L'audience orale est publique à moins que le Comité d'examen ne décide, à la demande d'une partie, de tenir l'audience à huis clos.

(12) Le Comité d'examen peut :

a) entendre tous les appels le même jour ou ajourner à l'occasion jusqu'à ce que tous les appels aient été entendus et tranchés;

b) entendre un appel même en l'absence du plaignant;

c) ajourner une audience à tout moment pendant celle-ci.

(13) Si deux (2) ou plusieurs appels visent la même question ou des questions semblables, le Comité d'examen peut combiner les appels, en tout ou en partie, entendre les appels en même temps ou l'un immédiatement à la suite de l'autre, ou suspendre un ou plusieurs des appels jusqu'à ce qu'une décision soit rendue à l'égard d'un autre de ces appels.

(14) Sous réserve des autres dispositions de la présente loi, le Comité d'examen a le pouvoir de régir ses propres procédures pour faciliter le règlement juste et rapide des questions dont il est saisi.

Parties à un appel

32. Les parties à un appel sont les suivantes :

a) le plaignant;

b) le détenteur de l'intérêt foncier s'il ne s'agit pas du plaignant;

c) l'administrateur fiscal;

d) toute personne qui, de l'avis du Comité d'examen, peut être touchée par l'appel.

Maintien de l'ordre pendant l'audience

33.(1) Le Comité d'examen peut, lors d'une audience orale, rendre les ordonnances ou donner les directives qu'il juge nécessaires pour maintenir l'ordre à l'audience.

(2) Sans que soit limitée la portée du paragraphe (1), le Comité d'examen peut, par ordonnance, imposer des restrictions sur la participation ou la présence d'une personne à une audience et il peut interdire à une personne de continuer à participer ou à assister à une audience jusqu'à nouvel ordre de sa part.

Rejet sans préavis

34.(1) À tout moment après avoir reçu l'avis d'appel, le Comité d'examen peut rejeter l'appel en tout ou en partie s'il juge, selon le cas :

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a) que l'appel ne relève pas de sa compétence;

b) que l'appel n'a pas été déposé dans le délai applicable;

c) que le plaignant n'a pas poursuivi l'appel avec diligence.

(2) Avant de rejeter l'appel en tout ou en partie en vertu du paragraphe (1), le Comité d'examen donne au plaignant la possibilité de lui présenter des observations.

(3) Le Comité d'examen consigne dans un dossier sa décision de rejeter l'appel en vertu du paragraphe (1) et transmet copie du dossier à toutes les parties.

Décisions du Comité d'examen

35.(1) Une décision de la majorité des membres constitue une décision du Comité d'examen et, en cas d'égalité, la décision du président l'emporte.

(2) Si un membre du Comité d'examen est empêché pour quelque raison d'exercer ses fonctions, les autres membres peuvent continuer à entendre et trancher l'appel, et le siège vacant n'invalide pas l'audience.

(3) Dans les dix (10) jours suivant la fin de l'audience, le président consigne dans un dossier la décision du Comité d'examen et transmet à l'administrateur fiscal les renseignements nécessaires pour qu'il modifie le rôle de taxes sur les services et envoie les avis prévus à l'article 37.

(4) Dans les dix (10) jours suivant la réception des renseignements visés au paragraphe (3), l'administrateur fiscal modifie le rôle de taxes sur les services conformément aux instructions du président et transmet à ce dernier la version modifiée du rôle de taxes sur les services.

Certification du rôle de taxes sur les services par le président

36.(1) Le président examine la version modifiée du rôle de taxes sur les services transmise conformément au paragraphe 35(4) afin de vérifier que les modifications ordonnées ont été apportées.

(2) Si le président confirme que les modifications ordonnées ont été apportées, il certifie le rôle de taxes sur les services et transmet à l'administrateur fiscal une copie du rôle de taxes sur les services certifié.

(3) Sur réception du rôle de taxes sur les services certifié conformément au paragraphe (2), l'administrateur fiscal en remet une copie au Conseil.

Avis aux plaignants

37.(1) Dans les dix (10) jours suivant la certification du rôle de taxes sur les services conformément à l'article 36, l'administrateur fiscal transmet un avis de la décision du Comité d'examen aux personnes suivantes :

a) le détenteur du bien foncier visé par la décision;

b) le plaignant s'il ne s'agit pas du détenteur du bien foncier.

(2) L'avis visé au paragraphe (1) indique également que le plaignant a le droit de demander la révision judiciaire, par un tribunal compétent, de la décision du Comité d'examen.

PARTIE VIII

MISE À JOUR DU RÔLE DE TAXES SUR LES SERVICES

Mise à jour par l'administrateur fiscal

38. Chaque année suivant la première année où la taxe sur les services est imposée, l'administrateur fiscal met à jour le rôle de taxes sur les services afin de tenir compte :

a) de tout changement survenu depuis l'année précédente relativement aux questions mentionnées au paragraphe 14(3);

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b) des changements résultant de l'un ou l'autre des événements suivants, de sorte que chaque nouveau bien foncier soit assujetti à sa juste part de la taxe sur les services :

(i) le lotissement d'un bien foncier,

(ii) la consolidation de deux (2) ou plusieurs biens fonciers.

Avis annuel aux détenteurs

39. Chaque année suivant la première année où la taxe sur les services est imposée, l'administrateur fiscal affiche sur le site Web de la Première Nation ou dans le bureau administratif de celle-ci un avis indiquant :

a) que le rôle de taxes sur les services de cette année est mis à la disposition du public pour consultation au bureau de la Première Nation pendant les heures d'ouverture normales;

b) que la personne qui détient un bien foncier inscrit sur le rôle de taxes sur les services peut demander que le rôle soit modifié relativement à une question mentionnée au paragraphe 29(1);

c) la date et l'heure limites auxquelles une demande peut être présentée afin d'être prise en considération pour cette année.

Demandes de modification du rôle de taxes sur les services

40.(1) La personne qui détient un bien foncier inscrit sur le rôle de taxes sur les services peut demander que le rôle soit modifié relativement à une question mentionnée au paragraphe 29(1), en transmettant une demande de modification du rôle de taxes sur les services à l'administrateur fiscal avant la date et l'heure limites indiquées dans l'avis donné en application de l'article 39.

(2) La demande présentée en vertu du paragraphe (1) ne peut viser que le bien foncier détenu par le demandeur.

(3) Le détenteur ne peut présenter une demande au titre du paragraphe (1) à l'égard d'une modification qu'il a demandée dans une année antérieure.

(4) S'il n'apporte pas la modification demandée en vertu du paragraphe (1), l'administrateur fiscal transmet un avis du refus de modifier le rôle de taxes sur les services au détenteur du bien foncier visé par la demande.

Appels devant le Comité d'examen

41.(1) Le détenteur qui reçoit un avis du refus de modifier le rôle de taxes sur les services peut interjeter appel de la décision en transmettant un avis d'appel à l'administrateur fiscal dans les trente (30) jours suivant la date de réception de l'avis, pourvu que l'appel :

a) soit fondé sur l'un ou plusieurs des motifs énumérés au paragraphe 29(1);

b) vise le bien foncier qu'il détient.

(2) Une fois saisi d'un appel interjeté conformément au paragraphe (1), l'administrateur fiscal en avise le Conseil et ce dernier réunit un Comité d'examen pour entendre et trancher l'appel; la partie VII s'applique alors à cette fin.

(3) Le Comité d'examen chargé d'entendre l'appel interjeté en vertu du présent article n'a que le pouvoir de modifier le rôle de taxes sur les services relativement aux biens fonciers visés par l'appel.

(4) Si aucun appel n'est interjeté selon le présent article, l'administrateur fiscal :

a) certifie par écrit que le rôle de taxes sur les services dans sa version modifiée conformément à la présente partie a été établi en conformité avec les exigences de la présente loi;

b) remet au Conseil une copie du rôle de taxes sur les services certifié.

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Validité du rôle de taxes sur les services

42. Le rôle de taxes sur les services initial, dans sa version certifiée par l'administrateur fiscal ou le président, est valide et lie les parties visées jusqu'à ce qu'il soit mis à jour conformément à la présente loi à chaque année subséquente; toute mise à jour du rôle certifiée par l'administrateur fiscal ou le président est valide et lie les parties visées jusqu'au prochain rôle de taxes sur les services certifié conformément à la présente loi, indépendamment :

a) de tout défaut, erreur ou omission qu'il peut contenir ou qui s'y rapporte;

b) de tout défaut, erreur ou inexactitude dans un avis donné;

c) de toute omission de poster ou de donner un avis.

PARTIE IX

DISPOSITIONS GÉNÉRALES

Communication de renseignements

43.(1) L'administrateur fiscal ou toute autre personne ayant la garde ou le contrôle de renseignements ou d'archives obtenus ou créés en vertu de la présente loi ne peut communiquer ces renseignements ou archives sauf, selon le cas :

a) dans le cadre de l'application de la présente loi ou de l'exercice de fonctions aux termes de celle-ci;

b) dans le cadre d'une procédure devant le Comité d'examen ou un tribunal judiciaire, ou aux termes d'une ordonnance judiciaire;

c) en conformité avec le paragraphe (2).

(2) L'administrateur fiscal peut communiquer des renseignements confidentiels concernant un bien foncier à l'agent du détenteur du bien si la communication de ces renseignements a été autorisée par écrit par le détenteur.

(3) L'agent ne peut utiliser les renseignements communiqués aux termes du paragraphe (2) qu'aux fins autorisées par écrit par le détenteur du bien foncier.

Communication aux fins de recherche

44. Malgré l'article 43 :

a) l'administrateur fiscal peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, pourvu que ces renseignements et archives ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ni de renseignements commerciaux permettant d'identifier des entreprises;

b) le Conseil peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, sous une forme permettant d'identifier des individus ou des entreprises, pourvu que les conditions suivantes soient réunies :

(i) la recherche ne peut vraisemblablement être effectuée que si les renseignements sont fournis sous une forme permettant d'identifier des individus ou des entreprises,

(ii) le tiers a signé une entente avec le Conseil dans laquelle il s'engage à se conformer aux exigences du Conseil concernant l'utilisation, la confidentialité et la sécurité des renseignements.

Validité

45. Aucune disposition de la présente loi ne peut être annulée ou invalidée, et l'obligation d'une personne de payer des taxes ou autres montants exigés aux termes de la présente loi ne peut être modifiée, en raison :

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a) d'une erreur ou d'une omission dans une décision prise par l'administrateur fiscal;

b) d'une erreur ou d'une omission commise dans le rôle de taxes sur les services ou tout avis donné sous le régime de la présente loi;

c) du défaut de la part de la Première Nation, de l'administrateur fiscal ou du Comité d'examen de prendre des mesures dans le délai prévu.

Restriction

46.(1) Nul ne peut engager une action ou une procédure en vue du remboursement des sommes versées à la Première Nation, que ce soit dans le cadre d'une contestation ou autrement, au titre d'une demande, valide ou invalide, concernant les taxes ou tout autre montant payé aux termes de la présente loi, après l'expiration d'un délai de six (6) mois suivant la date du fait générateur du litige.

(2) Si aucune action ou procédure n'est engagée dans le délai prévu au présent article, les sommes versées à la Première Nation sont réputées avoir été versées de plein gré par l'intéressé.

Avis

47.(1) Lorsque la présente loi exige la remise ou la transmission par la poste d'un avis ou qu'elle ne précise pas le mode de transmission, l'avis est transmis, selon le cas :

a) par la poste, à l'adresse postale habituelle du destinataire ou à son adresse indiquée sur le rôle de taxes sur les services;

b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit bien en vue sur le bien foncier du destinataire;

c) par remise de l'avis en mains propres ou par service de messagerie au destinataire, ou à son adresse postale habituelle ou à l'adresse indiquée sur le rôle de taxes sur les services.

(2) Sauf disposition contraire de la présente loi :

a) l'avis transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;

b) l'avis affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;

c) l'avis remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

48.(1) Les dispositions de la présente loi sont dissociables. Si une disposition de la présente loi est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de la présente loi et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de la présente loi.

(2) Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

(3) Dans la présente loi, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

(5) Les renvois dans la présente loi à un texte législatif sont réputés se rapporter à sa version éventuellement modifiée et visent tous les règlements d'application de ce texte.

(6) Les intertitres ne font pas partie de la présente loi, n'y figurant que pour faciliter la consultation.

Entrée en vigueur

49. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations.

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LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil en ce _____ jour de _____ 20___, à _____, dans la province de _____.

Le quorum du Conseil est constitué de _____ (_____) membres du Conseil.

_____ [Nom]
Chef [inscrire le nom au complet]

_____ [Nom]
Conseiller [inscrire le nom au complet]

_____ [Nom]
Conseiller [inscrire le nom au complet]

_____ [Nom]
Conseiller [inscrire le nom au complet]

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ANNEXE I

CALCUL DE LA SUPERFICIE IMPOSABLE [LONGUEUR DE FAÇADE IMPOSABLE]

[Note à la Première Nation : Supprimer cette annexe si elle ne s'applique pas.]

[Note à la Première Nation : S'il y a lieu, énoncer les règles de calcul de la longueur de façade ou celles applicables aux parcelles irrégulières ou à toute autre caractéristique physique qui peut avoir une incidence sur le calcul.]

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ANNEXE II

ÉCHÉANCIER DE CONSTRUCTION

[Note à la Première Nation : L'échéancier de construction doit être certifié par un professionnel agréé attestant qu'il comporte tous les éléments essentiels de la conception et de la construction du service et prévoit un délai raisonnable et réalisable pour la mise en place du service.]

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ANNEXE III

AVIS RELATIF À LA TAXE SUR LES SERVICES

À : _____

ADRESSE : _____

DÉSIGNATION DU BIEN FONCIER : _____

PRENEZ AVIS que, conformément à la *Loi sur la taxe sur les services (_____) de la Première Nation _____ (20__)*, l'administrateur fiscal de la Première Nation _____ a établi le rôle de taxes sur les services.

PRENEZ AVIS que : **[Note à la Première Nation : Remplir cette partie de manière qu'elle corresponde au libellé de la loi.]**

La taxe sur les services est imposée à l'égard du service de [décrire le service].

La taxe sur les services est basée sur [la valeur imposable du bien foncier / la longueur de façade imposable du bien foncier / la superficie imposable du bien foncier / un montant fixe pour chaque bien foncier].

[La superficie imposable [La longueur de façade imposable] du bien foncier est de : _____ (_____) mètres [carrés].]

PRENEZ AVIS que le rôle de taxes sur les services est mis à la disposition du public pour consultation au bureau de la Première Nation _____, situé au [adresse], pendant les heures d'ouverture normales.

PRENEZ AVIS que vous pouvez interjeter appel de l'imposition de cette taxe sur votre bien foncier auprès du Comité d'examen, pour l'un ou plusieurs des motifs suivants :

1. il y a une erreur ou une omission dans un nom ou une adresse figurant sur le rôle de taxes sur les services;
2. un bien foncier a été omis de ce rôle ou y a été inclus par erreur;
3. il y a une erreur ou une omission dans la superficie imposable ou la longueur de façade imposable du bien foncier;
4. une exemption a été incorrectement accordée ou refusée.

Pour interjeter appel, vous devez transmettre, dans les sept (7) jours suivant la date de remise du présent avis, un avis d'appel établi en la forme prévue dans la *Loi sur la taxe sur les services (_____) de la Première Nation _____ (20__)*, avec une copie du présent avis, à l'administrateur fiscal à l'adresse suivante : [insérer l'adresse]. L'avis d'appel doit être signé par le détenteur du bien foncier ou son représentant et doit préciser l'adresse postale où peuvent être envoyés les avis destinés au plaignant.

ET PRENEZ AVIS que les date, heure et lieu suivants ont été fixés pour l'audition par le Comité d'examen des appels relatifs au rôle de taxes sur les services :

_____ 20___, à _____ h, au

_____ [lieu]

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Si vous avez des questions ou des préoccupations concernant le présent avis et la taxe sur les services qui sera imposée sur votre bien foncier pour le service de [décrire le service], vous pouvez communiquer directement avec l'administrateur fiscal de la Première Nation _____.

_____

Administrateur fiscal de la Première Nation _____

Fait le _____ 20____.

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ANNEXE IV

AVIS D'APPEL

À : L'administrateur fiscal de la Première Nation _____

[adresse]

EN VERTU de la *Loi sur la taxe sur les services (_____) de la Première Nation _____ (20___)*, j'interjette appel de l'imposition d'une taxe sur les services sur le bien foncier désigné comme _____.

Une copie de l'avis relatif à la taxe sur les services est jointe au présent avis.

Les motifs de l'appel sont les suivants :

(1)

(2)

(3)

(préciser les motifs de l'appel en donnant le plus de détails possible)

Adresse postale du plaignant où doivent être envoyés les avis relatifs au présent appel :

_____

_____

Nom et adresse de tout représentant agissant au nom du plaignant relativement au présent appel :

_____

_____

_____ _____

Nom du plaignant (inscrire en lettres moulées) Signature du plaignant (ou de son représentant)

Fait le _____ 20___.

NOTE : Une copie de l'avis relatif à la taxe sur les services, de l'avis de modification du rôle de taxes sur les services ou de l'avis du refus de modifier le rôle de taxes sur les services, selon le cas, doit accompagner le présent avis d'appel.

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ANNEXE V

AVIS DU REFUS DE MODIFIER LE RÔLE DE TAXES SUR LES SERVICES

À : _____

ADDRESSE : _____

DÉSIGNATION DU BIEN FONCIER : _____

PRENEZ AVIS qu'à la suite de votre demande de modification du rôle de taxes sur les services, datée du _____ 20__, l'administrateur fiscal n'a pas apporté la modification demandée.

PRENEZ AVIS que vous pouvez interjeter appel du refus de modifier le rôle de taxes sur les services auprès du Comité d'examen. Seul le détenteur du bien foncier peut interjeter appel, et uniquement pour l'un ou plusieurs des motifs suivants :

(1) il y a une erreur ou une omission dans un nom ou une adresse figurant sur le rôle de taxes sur les services;

(2) un bien foncier a été omis de ce rôle ou y a été inclus par erreur;

(3) il y a une erreur ou une omission dans la superficie imposable ou la longueur de façade imposable du bien foncier;

(4) une exemption a été incorrectement accordée ou refusée.

Pour interjeter appel, vous devez transmettre, dans les trente (30) jours suivant la date de remise du présent avis, un avis d'appel établi en la forme prévue dans la *Loi sur la taxe sur les services (_____) de la Première Nation _____ (20__)*, avec une copie du présent avis, à l'administrateur fiscal à l'adresse suivante : [insérer l'adresse]. L'avis d'appel doit être signé par le détenteur du bien foncier ou son représentant et doit préciser l'adresse postale où peuvent être envoyés les avis destinés au plaignant.

ET PRENEZ AVIS que vous recevrez par la suite un avis vous informant des date, heure et lieu de l'audience à laquelle le Comité d'examen entendra votre appel relatif au rôle de taxes sur les services.

_____

Administrateur fiscal de la Première Nation _____

Fait le _____ 20__.

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ANNEXE VI

DEMANDE DE MODIFICATION DU RÔLE DE TAXES SUR LES SERVICES

À : L'administrateur fiscal de la Première Nation _____
[adresse]

EN VERTU de la *Loi sur la taxe sur les services (_____) de la Première Nation _____ (20__)*, je demande que le rôle de taxes sur les services soit modifié relativement au bien foncier suivant :

[désignation du bien foncier figurant au rôle de taxes sur les services]

La demande de modification du rôle de taxes sur les services est fondée sur les motifs suivants :

(1)

(2)

(3)

(préciser les motifs de la demande en donnant le plus de détails possible)

Adresse postale du détenteur où doit être envoyée la décision sur la modification :

_____

_____

_____ _____

Nom du demandeur (inscrire en lettres moulées) Signature du demandeur

Fait le _____ 20__.

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ANNEXE VII

AVIS DE DÉSISTEMENT

À : L'administrateur fiscal de la Première Nation _____

[adresse]

EN VERTU de la *Loi sur la taxe sur les services (_____) de la Première Nation _____ (20__)*, je me désiste de l'appel interjeté à l'égard de l'imposition d'une taxe sur les services sur le bien foncier suivant :

[désignation du bien foncier figurant sur l'avis relatif à la taxe sur les services]

_____ _____

Nom du plaignant (en lettres moulées) Signature du plaignant (ou de son représentant)

Fait le _____ 20__.

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ANNEXE VIII

CARTE DE LA ZONE DE SERVICE DÉSIGNÉE ET LISTE DES BIENS FONCIERS

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_____ FIRST NATION
WELL DRILLING BUSINESS ACTIVITY TAX LAW, 20__
(ALBERTA)

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SCHEDULES
I Well Drilling Tax Notice
II Request for Information by Tax Administrator
III Complaint to Tax Administrator
IV Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including the taxation of business activities on reserve lands;

B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation to levy a business activities tax on persons drilling wells on reserve lands related to oil and gas exploration or exploitation; and

C. The Council of the _____ First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the _____ *First Nation Well Drilling Business Activity Tax Law, 20___* .

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PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"Activity Report" means a Well drilling activity report created by the Province of Alberta or Indian Oil and Gas Canada, setting out all Well drilling activity on the reserve during the time period covered by the report;

"Council" has the meaning given to that term in the Act;

"drilling operator" means a person who is engaged in the drilling of a Well on the reserve, whether directly or through employees, agents or contractors;

"First Nation" means the _____ First Nation, being a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"Request for Information" means a request containing the information set out in Schedule II;

"reporting period" means a time period determined by the tax administrator respecting which the well drilling tax will be levied and collected;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"tax administrator" means the person appointed under subsection 3(1) for the purposes of this Law;

"Tax Notice" means a notice containing the information set out in Schedule I;

"tax rate" means the tax rates provided in section 6;

"Well" means an orifice in the ground on the reserve completed or being drilled

(a) for the production of oil or gas,

(b) for injection to an underground formation,

(c) as an evaluation well or test hole, or

(d) to or at a depth of more than one hundred and fifty (150) metres, for any purpose,

but does not include one to discover or evaluate a solid inorganic mineral and that does not or will not penetrate a stratum capable of containing a pool or oil sands deposit; and

"well drilling tax" or "tax" means a tax imposed, levied, assessed or assessable under this Law and

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all penalties, interest and costs added to taxes as provided in this Law;

(2) Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Taxation Law.

(3) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(2)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to oversee the administration and enforcement of this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and such other duties assigned to the tax administrator by the First Nation from time to time.

(3) The tax administrator may, with the consent of **[insert title]**, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

Revenues and Expenditures

4. Well drilling taxes collected by the First Nation must be placed in the local revenue account of the First Nation and expended only in accordance with an expenditure law enacted by the First Nation under paragraph 5(1)(b) of the Act or in accordance with section 13.1 of the Act

PART IV
TAX LIABILITY AND LEVY

Application of Law

5.(1) This Law applies to all drilling operators and every drilling operator is subject to a well drilling tax in accordance with this Law.

Tax Liability

6.(1) A well drilling tax is levied and imposed on each drilling operator's use and occupation of the reserve for the drilling of one (1) or more Wells, including deepening of an existing Well, and must be paid by the drilling operator in accordance with this Law.

(2) A person on whom a tax is imposed under this Law is liable for the tax even if

(a) that person is also liable to pay property taxes imposed under other property taxation laws of the First Nation; or

(b) a person with an interest in the same property is exempt from tax under this Law or from any taxes under other property taxation law enacted by the First Nation.

(3) Where there is more than one drilling operator engaging in the drilling of a Well, each

SAMPLE

drilling operator is jointly and severally liable to the First Nation for all well drilling taxes imposed under this Law in respect of that Well.

(4) Well drilling taxes are due and payable under this Law notwithstanding a complaint or any proceeding initiated or remedy sought respecting a well drilling operator's liability for taxes under this Law.

Tax Rates and Levy

7.(1) The tax rates to be applied are the rates that are established from time to time by regulations made under subsection 390(1) of the Alberta *Municipal Government Act*.

(2) For clarity, the rates established as set out in subsection (1) include any minimum tax amount set in those regulations.

(3) As an exception to subsection (1), if at any time there are no regulations in force and effect under subsection 390(1) of the Alberta *Municipal Government Act*, the tax rates are those that were most recently set out in such regulations.

(4) The well drilling tax is calculated by multiplying the depth of each Well drilled during the reporting period, as set out in the Activity Report, by the applicable tax rate.

(5) The well drilling tax must be levied at least once in each taxation year.

(6) For clarity, a Well is subject to only one well drilling tax levy, except that where an existing Well is expanded in a later reporting period, it must be subject to an additional well drilling tax levy, calculated by determining the tax applicable for the expanded Well and subtracting the taxes previously paid for that Well.

PART V
TAX NOTICE AND PAYMENT

Reporting Period

8. The tax administrator must set one (1) or more reporting periods to apply in a taxation year, provided that each reporting period must be at least three (3) consecutive months.

Tax Notice

9. (1) At the end of each reporting period, the tax administrator must mail a Tax Notice to each drilling operator that has undertaken any drilling of a Well during that reporting period.

(2) The tax administrator must determine the well drilling taxes owing by each drilling operator for the reporting period by using the information contained in all Activity Reports applicable to that reporting period.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If at any time the tax administrator determines that there has been an error or omission in a Tax Notice, the tax administrator may issue and mail an amended Tax Notice to the drilling operator, and any additional taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given sixty (60) days to pay those taxes and interest and penalties must not be added in that period.

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Tax Payment

10.(1) Taxes are due and payable within sixty (60) days from the date of the Tax Notice given in respect of the taxes.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the _____ First Nation.

Receipts for Payments

11. On receipt of a payment of taxes, the tax administrator must issue a receipt to the drilling operator.

Tax Refunds

12. **(**1) Where a drilling operator is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that drilling operator any excess taxes paid by that person.

(2) As an exception to subsection (1), if further well drilling taxes payable by the drilling operator are due or accruing due, the tax administrator may apply the amount of the overpayment to those taxes, provided notice is given to the drilling operator.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART VI
RECORDS, INFORMATION AND INSPECTIONS

Record of Taxes Levied

13. The tax administrator must keep the following records in respect of the administration of this Law:

(a) all taxes levied;

(b) all Tax Notices issued;

(c) all tax payments made and receipts issued;

(d) all refunds paid; and

(e) all enforcement proceedings taken.

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Drilling Operator Records

14. A drilling operator must maintain accurate and complete books of account and other records containing all the information necessary to enable the First Nation to verify the drilling operator's drilling of Wells on the reserve and its compliance with this Law.

Request for Information

15. The tax administrator may deliver a Request for Information requesting that a current or former drilling operator, or other person who may have information relevant to the administration of this Law, provide to the tax administrator information or documentation that relates to the administration of this Law, including the information required to be kept under section 14, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, the requested information.

Inspections

16.(1) A person authorized by the First Nation may during normal business hours enter onto property on the reserve to

(a) determine whether or not

(i) a person is a drilling operator,

(ii) the person is engaged in drilling a Well, or

(iii) this Law is being and has been complied with; and

(b) inspect, audit and examine books of account and records related to Well drilling on the reserve.

(2) As part of an inspection under this section, the drilling operator must give access to the books of accounts and other records required to be kept by this Law, and allow the First Nation to take copies and extracts as necessary, and the drilling operator must, on request, furnish every facility and assistance required for the entry and examination.

PART VII
PENALTIES, INTEREST AND ENFORCEMENT

Penalty

17. If all or part of the taxes are not paid as required by subsection 10(1), a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

18. If all or any portion of the taxes are not paid as required by subsection 10(1), the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Taxes Paid

19. The tax administrator must credit payments for taxes first, to taxes, including penalties and interest, from previous reporting periods, second, to a penalty added in the current reporting period and third to unpaid taxes and interest for the current reporting period.

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Tax Collection and Enforcement

20.(1) Taxes levied under this Law are a debt owed to the First Nation by the drilling operator, recoverable by the First Nation in a court of competent jurisdiction or in any manner permitted by law.

[Note to First Nation: If the First Nation has a property taxation law, the following subsection could be inserted instead of the above subsection (1), and subsection (4) and Schedule IV should be deleted:

(1) Taxes levied under this Law are a debt owed to the First Nation by the drilling operator, recoverable by the First Nation in a court of competent jurisdiction, and may also be recovered by any other method authorized under the _____ *First Nation Property Taxation Law, 20__* or other applicable laws, and for this purpose Parts XIII, XIV, XV and XVI **[Note to First Nation: Confirm these Parts accurately refer to the collection and enforcement provisions in the First Nation's Taxation Law]** of that law apply to the collection and enforcement of unpaid well drilling taxes, including with respect to the recovery of the costs of enforcement incurred by the First Nation.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

(3) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(4) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes are

(a) recoverable by the First Nation as set out in Schedule IV; and

(b) payable by the debtor as unpaid taxes.

PART VIII
COMPLAINTS TO TAX ADMINISTRATOR

Complaints to Tax Administrator

21.(1) A drilling operator may, within thirty (30) days of the date of a Tax Notice, deliver a complaint to the tax administrator in the form set out in Schedule III, in respect of an alleged error or omission in the Tax Notice.

(2) Within fourteen (14) days after receipt of a complaint, the tax administrator must review the matter and attempt to resolve the complaint.

(3) If the tax administrator concludes that there was an error or omission in the Tax Notice, the tax administrator must mail an amended Tax Notice correcting the error or omission.

(4) Where the tax administrator mails an amended Tax Notice, subsection 9(4) and section 12 apply.

(5) The tax administrator must advise Council of each complaint received under this section, including the nature of the complaint and the resolution of the complaint, if any.

PART VIII
GENERAL PROVISIONS

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Disclosure of Information

22.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in court proceedings or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a drilling operator confidential information relating to the business or property if the disclosure has been authorized in writing by the drilling operator.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the drilling operator in writing referred to in that subsection.

Disclosure for Research Purposes

23. Notwithstanding section 22,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

24. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a determination made by the First Nation or the tax administrator;

(b) an error or omission in a Tax Notice or other notice given under this Law; or

(c) a failure of the First Nation or the tax administrator to do something within the required time.

Limitation on Proceedings

25.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation is deemed to have been voluntarily paid.

Notices

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26.(1) Where in this Law a notice is required to be given, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the business premises;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property or the business premises; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the business premises.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

27.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of this Law and must be construed as being inserted for convenience of reference only.

Force and Effect

28. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the _____ day of _____ , 20___ , at _____, in the Province of_____.

A quorum of Council consists of _____ (___) members of Council.

[Name]

_____

Chief [please spell out the name]

[Name]

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_____
Councillor [please spell out the name]

[Name]

_____
Councillor [please spell out the name]

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SCHEDULE I

WELL DRILLING TAX NOTICE

DRILLING OPERATOR: _____

ADDRESS: _____

PURSUANT to the provisions of the _____ *First Nation Well Drilling Business Activity Tax Law, 20__* , taxes in the amount of _____ dollars ($____) are hereby levied with respect to the use of reserve lands for Well drilling activities.

Reporting period: From _____, 201__ to _____, 201__

Description of Well drilling during the reporting period:

Description	Depth	Taxes payable
1.		
2.		
3.		

Total taxes payable during reporting period:

Unpaid taxes during previous reporting period:

Penalties added to unpaid taxes:

Interest payable:

Total amount due:

All taxes are due and payable on or before _____ . Payments for unpaid taxes and interest are past due and must be paid immediately.

Payments must be made at the offices of the _____ First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid when due shall incur penalties and interest as set out in the _____ *First Nation Well Drilling Business Activity Tax Law, 20__* .

_____
Tax Administrator for the _____ First Nation
Dated: _____, 20___.

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SCHEDULE II

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE _____ FIRST NATION

TO: _____

ADDRESS: _____

PURSUANT to section ____ of the _____ *First Nation Well Drilling Business Activity Tax Law, 20____*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted business:

(1)

(2)

(3)

_____
Tax Administrator for the _____ First Nation
Dated: _____, 20___.

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SCHEDULE III

COMPLAINT TO TAX ADMINISTRATOR RESPECTING
A WELL DRILLING TAX NOTICE

TO: Tax Administrator for the _____ First Nation
[address]

NAME OF DRILLING OPERATOR:
_____

ADDRESS:
_____

PURSUANT to the provisions of the _____ *First Nation Well Drilling Business Activity Tax Law, 20____*, I hereby make a complaint respecting an error or omission in a well drilling tax notice dated _____.

This alleged errors or omissions are as follows:

(1)

(2)

(3)

(describe the reasons in support of the complaint in as much detail as possible)

Mailing address to which a reply to the complaint is to be sent:

_____
_____

_____ _____
Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

A copy of the Well Drilling Tax Notice is enclosed with this Form.

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SCHEDULE IV

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

The First Nation's costs arising from the collection and enforcement of unpaid taxes are payable by the debtor as follows:

1. For preparation of a notice by the First Nation	$
2. For service of notice on each person or place by the First Nation	$
3. For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4. For advertising in newspaper	actual cost
5. For staff time spent in undertaking collection and enforcement procedures, not including costs otherwise recovered under this Schedule:	$ __ per person per hour

6. Actual costs incurred by the First Nation for carrying out enforcement measures not otherwise recovered under this Schedule will be charged based on receipts.

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LOI SUR LA TAXE SUR LES ACTIVITÉS COMMERCIALES DE LA PREMIÈRE NATION _____ APPLICABLE AU FORAGE DE PUITS (20__)

(ALBERTA)

TABLE DES MATIÈRES

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ANNEXES
I Avis de taxe sur le forage de puits
II Demande de renseignements de l'administrateur fiscal
III Plainte à l'administrateur fiscal
IV Frais payables par le débiteur pour le recouvrement des taxes impayées et les mesures de contrôle d'application

ATTENDU :

A. qu'en vertu de l'article 5 de la *Loi sur la gestion financière des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant l'imposition de taxes à des fins locales sur les terres de réserve, ainsi que sur les intérêts ou les droits d'occupation, de possession et d'usage sur celles-ci, y compris l'imposition de taxes à l'égard des activités commerciales sur les terres de réserve;

B. que le Conseil de la Première Nation _____ estime qu'il est dans l'intérêt de celle-ci d'imposer une taxe sur les activités commerciales aux personnes qui se livrent au forage de puits sur les terres de réserve dans le cadre de l'exploration ou de l'exploitation de pétrole et de gaz;

C. que le Conseil de la Première Nation _____ a donné avis du présent texte législatif et pris en compte les observations qu'il a reçues, conformément aux exigences de la *Loi sur la gestion financière des premières nations*,

À ces causes, le Conseil de la Première Nation _____ édicte :

PARTIE I

TITRE

Titre

1. Le présent texte législatif peut être cité sous le titre : *Loi sur la taxe sur les activités*

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commerciales de la Première Nation _____ applicable au forage de puits (20__).

PARTIE II

DÉFINITIONS ET RENVOIS

Définitions et renvois

2.(1) Les définitions qui suivent s'appliquent à la présente loi.

« administrateur fiscal » La personne nommée à ce titre en vertu du paragraphe 3(1) pour l'application de la présente loi.

« avis de taxe » Avis contenant les renseignements prévus à l'annexe I.

« Conseil» S'entend du conseil de la Première Nation, au sens de la Loi.

« demande de renseignements » Demande contenant les renseignements prévus à l'annexe II.

« exploitant de forage » Personne qui se livre au forage d'un puits sur la réserve, directement ou par l'entremise de ses employés, mandataires ou entrepreneurs.

« intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

« Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« période de rapport » Période, établie par l'administrateur fiscal, pour laquelle la taxe sur le forage de puits est prélevée et perçue.

« personne » S'entend notamment d'une société de personnes, d'un consortium, d'une association, d'une personne morale ou du représentant personnel ou autre représentant légal d'une personne.

« Première Nation » La Première Nation _____, qui est une bande dont le nom figure à l'annexe de la Loi.

« puits » Ouverture pratiquée dans le sol de la réserve ou qui est en train de l'être par forage :

a) soit en vue de la production de pétrole ou de gaz;

b) soit aux fins d'injection dans une formation souterraine;

c) soit en tant que puits d'évaluation ou forage d'essai;

d) soit à une profondeur égale ou supérieure à cent cinquante (150) mètres, à quelque fin que ce soit.

Est exclue de la présente définition l'ouverture qui est pratiquée aux fins de la découverte ou de l'évaluation d'un minéral inorganique solide et qui ne pénètre pas ni ne pénétrera une strate susceptible de contenir un réservoir ou un gisement de sables pétrolifères.

« rapport d'activités » Rapport d'activités de forage de puits, établi par la province d'Alberta ou l'organisme Pétrole et gaz des Indiens du Canada, qui fait état des activités de forage de puits menées sur la réserve au cours de la période visée par le rapport.

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« réserve » Toute terre réservée à l'usage et au profit de la Première Nation au sens de la *Loi sur les Indiens.*

« taxe sur le forage de puits » ou « taxe » Taxe imposée, prélevée, évaluée ou évaluable en vertu de la présente loi, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés conformément à celle-ci.

« taux de taxe » Les taux de taxe visés à l'article 6.

(2) Les termes utilisés dans la présente loi qui n'y sont pas définis s'entendent au sens de la Loi sur l'imposition foncière.

(3) Dans la présente loi, le renvoi à une partie (p. ex. la partie I), un article (p. ex. l'article 1), un paragraphe (p. ex. le paragraphe 2(1)), un alinéa (p. ex. l'alinéa 6(2)a)) ou une annexe (p. ex. l'annexe I) constitue, sauf indication contraire, un renvoi à la partie, à l'article, au paragraphe, à l'alinéa ou à l'annexe de la présente loi.

PARTIE III
ADMINISTRATION

Administrateur fiscal

3.(1) Le Conseil nomme, par résolution, un administrateur fiscal chargé de surveiller l'application et le contrôle d'application de la présente loi, aux conditions énoncées dans la résolution.

(2) L'administrateur fiscal s'acquitte des responsabilités qui lui sont attribuées par la présente loi et remplit toute autre fonction que lui confie la Première Nation en tant que de besoin.

(3) L'administrateur fiscal peut, avec le consentement de **[insérer le titre]**, déléguer l'une ou l'autre de ses fonctions à tout dirigeant, employé, entrepreneur ou mandataire de la Première Nation.

Recettes et dépenses

4. Les taxes sur le forage de puits que perçoit la Première Nation sont placées dans son compte de recettes locales et ne peuvent être dépensées qu'en vertu d'un texte législatif sur les dépenses édicté par elle en vertu de l'alinéa 5(1)b) de la Loi ou qu'en conformité avec l'article 13.1 de la Loi.

PARTIE IV
ASSUJETTISSEMENT À LA TAXE ET PRÉLÈVEMENT

Application de la loi

5. La présente loi s'applique à tous les exploitants de forage, et chacun d'eux est assujetti à la taxe sur le forage de puits en vertu de la présente loi.

Assujettissement à la taxe

6.(1) La taxe sur le forage de puits est prélevée et imposée à chaque exploitant de forage relativement à l'utilisation et à l'occupation de la réserve pour le forage d'un (1) ou de plusieurs puits, y compris l'approfondissement d'un puits existant, et doit être payée par lui conformément à la présente loi.

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(2) La personne assujettie à la taxe imposée en vertu de la présente loi est tenue au paiement de cette taxe même si, selon le cas :

a) elle est aussi tenue au paiement des impôts fonciers imposés en vertu d'autres textes législatifs relatifs à l'imposition foncière pris la Première Nation;

b) la personne qui détient un intérêt dans le même bien foncier est exemptée de la taxe prévue par la présente loi ou des impôts ou taxes prévus par tout autre texte législatif relatif à l'imposition foncière pris par la Première Nation.

(3) Si plus d'un exploitant de forage participe au forage d'un puits, tous les exploitants de forage sont solidairement responsables de payer à la Première Nation les taxes sur le forage de puits imposées en vertu de la présente loi à l'égard de ce puits.

(4) Les taxes sur le forage de puits sont dues et payables aux termes de la présente loi indépendamment de toute plainte déposée, de toute action engagée ou de tout recours exercé relativement à l'obligation de l'exploitant de forage de payer des taxes au titre de la présente loi.

Taux de taxe et prélèvement

7.(1) Les taux de taxe à appliquer sont les taux fixés par règlement pris en vertu du paragraphe 390(1) de la loi de l'Alberta intitulée *Municipal Government Act*.

(2) Il est entendu que les taux visés au paragraphe (1) comprennent tout montant minimum de taxe prévu par le règlement mentionné à ce paragraphe.

(3) À titre d'exception au paragraphe (1), s'il n'y a pas de règlement en vigueur en application du paragraphe 390(1) de la loi de l'Alberta intitulée *Municipal Government Act*, les taux de taxe qui s'appliquent sont les taux fixés dans le dernier règlement pris en vertu du paragraphe 390(1) de cette loi.

(4) La taxe sur le forage de puits est calculée par multiplication de la profondeur de chaque puits foré pendant la période de rapport – comme en fait état le rapport d'activités – par le taux de taxe applicable.

(5) La taxe sur le forage de puits est prélevée au moins une fois au cours de chaque année d'imposition.

(6) Il est entendu qu'un puits fait l'objet d'un seul prélèvement de la taxe sur le forage de puits, sauf s'il est agrandi au cours d'une période de rapport ultérieure; dans ce cas, le puits est assujetti à une taxe sur le forage de puits supplémentaire qu'on calcule en déterminant la taxe applicable au puits agrandi et en soustrayant le montant de taxe déjà payé à l'égard de ce puits.

PARTIE V
AVIS DE TAXE ET PAIEMENT

Période de rapport

8. L'administrateur fiscal établit une (1) ou plusieurs périodes de rapport pour une année d'imposition; chaque période de rapport compte au moins trois (3) mois consécutifs.

Avis de taxe

9.(1) À la fin de chaque période de rapport, l'administrateur fiscal envoie par la poste un avis

de taxe à chaque exploitant de forage qui s'est livré au forage d'un puits au cours de cette période.

(2) L'administrateur fiscal calcule les taxes sur le forage de puits que chaque exploitant de forage doit payer pour la période de rapport en utilisant les renseignements contenus dans tous les rapports d'activités applicables à cette période.

(3) L'avis de taxe envoyé par la poste par l'administrateur fiscal constitue un relevé et une demande de paiement des taxes.

(4) S'il détermine qu'une erreur ou une omission a été commise dans un avis de taxe, l'administrateur fiscal peut délivrer et envoyer par la poste un avis de taxe modifié à l'exploitant de forage; les taxes supplémentaires, le cas échéant, sont dues et payables à la date de mise à la poste de l'avis de taxe modifié. Cependant, l'exploitant dispose d'un délai de soixante (60) jours pour payer ces taxes, et aucun intérêt ni pénalité ne peuvent y être ajoutés pendant cette période.

Paiement de taxes

10.(1) Les taxes sont dues et payables dans les soixante (60) jours suivant la date de l'avis de taxe transmis à l'égard de celles-ci.

(2) Les paiements de taxes sont faits au bureau de la Première Nation, pendant les heures d'ouverture normales, par chèque ou mandat ou en argent comptant.

(3) Les paiements de taxes faits par chèque ou mandat sont établis à l'ordre de la Première Nation _____.

Reçus de paiement

11. L'administrateur fiscal délivre un reçu à l'exploitant de forage sur réception de tout paiement de taxes.

Remboursement de taxes

12.(1) Lorsqu'un montant trop élevé de taxes a été imposé à un exploitant de forage, l'administrateur fiscal lui rembourse le trop-payé de taxes.

(2) À titre d'exception au paragraphe (1), si d'autres taxes sur le forage de puits payables par l'exploitant de forage sont dues ou deviennent exigibles, l'administrateur fiscal peut appliquer le trop-payé à ces taxes, pourvu qu'il en donne avis à celui-ci.

(3) Lorsqu'une personne a droit à un remboursement de taxes au titre de la présente loi, l'administrateur fiscal lui paie des intérêts de la façon suivante :

a) l'intérêt commence à courir à la date à laquelle les taxes ont initialement été payées à la Première Nation;

b) le taux d'intérêt applicable à chaque période successive de trois (3) mois, commençant le 1er janvier, le 1er avril, le 1er juillet et le 1er octobre de chaque année, est le taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la Première Nation en vigueur le 15e jour du mois précédant la période de trois mois;

c) l'intérêt n'est pas composé;

d) l'intérêt cesse de courir le jour où le paiement de la somme due est remis ou envoyé par la poste au destinataire ou est effectivement versé.

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PARTIE VI
DOSSIERS, RENSEIGNEMENTS ET INSPECTIONS

Dossiers sur les taxes

13. L'administrateur fiscal tient, relativement à l'application de la présente loi, des dossiers sur ce qui suit :

a) toutes les taxes prélevées;

b) tous les avis de taxe délivrés;

c) tous les paiements de taxes effectués et les reçus délivrés;

d) tous les remboursements versés;

e) toutes les mesures de contrôle d'application prises.

Dossiers de l'exploitant de forage

14. L'exploitant de forage doit tenir des registres comptables complets et exacts et d'autres dossiers contenant les renseignements nécessaires pour permettre à la Première Nation de vérifier les activités de forage de puits menées par lui sur la réserve et d'assurer leur conformité aux exigences de la présente loi.

Demandes de renseignements

15. L'administrateur fiscal peut transmettre une demande de renseignements dans laquelle il demande que l'exploitant de forage – actuel ou ancien – ou toute autre personne pouvant détenir des renseignements pertinents quant à l'application de la présente loi lui fournisse des renseignements ou des documents ayant trait à l'application de la présente loi, notamment les renseignements visés à l'article 14, et cette personne doit alors lui fournir les renseignements demandés dans les quatorze (14) jours suivants ou dans le délai supérieur indiqué dans la demande.

Inspections

16.(1) Toute personne autorisée par la Première Nation peut, au cours des heures d'ouverture normales, entrer sur un bien foncier dans la réserve afin de :

a) déterminer si, selon le cas :

(i) une personne est un exploitant de forage,

(ii) la personne se livre au forage d'un puits,

(iii) la présente loi est et a été respectée;

b) faire l'inspection, la vérification et l'examen des registres comptables et des dossiers relatifs aux activités de forage de puits sur la réserve.

(2) Dans le cadre de l'inspection visée au présent article, l'exploitant de forage doit donner accès aux registres comptables et autres dossiers dont la tenue est exigée par la présente loi et permettre à la Première Nation de faire des copies et de prendre des extraits, au besoin; il doit fournir, sur demande, les installations et l'aide nécessaires à l'entrée et à l'examen.

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PARTIE VII
PÉNALITÉS, INTÉRÊTS ET CONTRÔLE D'APPLICATION

Pénalité

17. Si la totalité ou une partie des taxes ne sont pas acquittées comme l'exige le paragraphe 10(1), une pénalité égale à dix pour cent (10 %) du montant impayé est ajoutée au montant des taxes impayées et la pénalité ainsi ajoutée est réputée, à toutes fins utiles, faire partie des taxes.

Intérêts

18. Si la totalité ou une partie des taxes ne sont pas acquittées comme l'exige le paragraphe 10(1), des intérêts sont imposés sur le montant impayé, au taux de quinze pour cent (15 %) par année.

Application des paiements de taxes

19. L'administrateur fiscal applique les paiements de taxes d'abord au solde impayé des taxes, y compris les pénalités et intérêts, des périodes de rapport précédentes, puis à la pénalité imposée pendant la période de rapport en cours et, en dernier lieu, aux taxes et intérêts exigibles pour la période de rapport en cours.

Perception et contrôle d'application

20.(1) Les taxes prélevées aux termes de la présente loi constituent une créance de la Première Nation à la charge de l'exploitant de forage qui est recouvrable par elle devant un tribunal compétent ou par toute autre méthode permise par la loi.

[Note à la Première Nation : Si la Première Nation dispose d'une loi sur l'imposition foncière, le paragraphe suivant peut être inséré au lieu du paragraphe (1) ci-dessus, auquel cas le paragraphe (4) et l'annexe IV doivent être supprimés.]

(1) Les taxes prélevées aux termes de la présente loi constituent une créance de la Première Nation à la charge de l'exploitant de forage qui est recouvrable par elle devant un tribunal compétent; leur recouvrement peut aussi être effectué par toute autre méthode autorisée par la *Loi sur l'imposition foncière de la Première Nation (20__)* ou tout autre texte législatif applicable et, à cette fin, les parties XIII, XIV, XV et XVI **[Note à la Première Nation : Confirmer que ces parties correspondent aux dispositions sur la perception et le contrôle d'application de la Loi sur l'imposition foncière de la Première Nation]** de cette loi s'appliquent à la perception des taxes impayées et aux mesures de contrôle d'application nécessaires, y compris le recouvrement des frais de telles mesures engagés par la Première Nation.

(2) Le recours à une méthode de perception et de contrôle d'application n'empêche pas le recouvrement par une ou plusieurs autres méthodes.

(3) Une copie de l'avis de taxe indiquant les taxes à payer par une personne, certifiée comme copie conforme par l'administrateur fiscal, constitue une preuve de la dette fiscale de la personne.

(4) Les frais engagés par la Première Nation pour le recouvrement des taxes impayées et les mesures de contrôle d'application nécessaires sont :

a) recouvrables par elle selon ce qui est prévu à l'annexe IV;

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b) payables par le débiteur à titre de taxes impayées.

PARTIE VIII
PLAINTES À L'ADMINISTRATEUR FISCAL

Plaintes présentées à l'administrateur fiscal

21.(1) L'exploitant de forage peut, dans les trente (30) jours suivant la date d'un avis de taxe, présenter une plainte, en la forme prévue à l'annexe III, à l'administrateur fiscal au sujet d'une prétendue erreur ou omission dans l'avis de taxe.

(2) Dans les quatorze (14) jours suivant la réception de la plainte, l'administrateur fiscal procède à l'examen de la question et tente de régler la plainte.

(3) S'il conclut que l'avis de taxe contient une erreur ou une omission, l'administrateur fiscal envoie par la poste un avis de taxe modifié qui corrige l'erreur ou l'omission.

(4) Lorsque l'administrateur fiscal envoie un avis de taxe modifié, le paragraphe 9(4) et l'article 12 s'appliquent.

(5) L'administrateur fiscal avise le Conseil de chaque plainte reçue au titre du présent article, en faisant mention de la nature de la plainte et de la solution retenue, le cas échéant, pour la régler.

PARTIE IX
DISPOSITIONS GÉNÉRALES

Communication de renseignements

22.(1) L'administrateur fiscal ou toute autre personne ayant la garde ou le contrôle de renseignements ou d'archives obtenus ou créés en vertu de la présente loi ne peut communiquer ces renseignements ou archives sauf, selon le cas :

a) dans le cadre de l'application de la présente loi ou de l'exercice de fonctions aux termes de celle-ci;

b) dans le cadre d'une procédure devant un tribunal judiciaire ou aux termes d'une ordonnance judiciaire;

c) en conformité avec le paragraphe (2).

(2) L'administrateur fiscal peut communiquer au mandataire d'un exploitant de forage des renseignements confidentiels concernant l'entreprise ou un bien foncier si la communication de ces renseignements a été autorisée par écrit par l'exploitant de forage.

(3) Le mandataire ne peut utiliser les renseignements communiqués aux termes du paragraphe (2) qu'aux fins autorisées par écrit par l'exploitant de forage.

Communication aux fins de recherche

23. Malgré l'article 22 :

a) l'administrateur fiscal peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, pourvu que ces renseignements et archives ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ni de renseignements commerciaux permettant d'identifier des entreprises;

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b) le Conseil peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, sous une forme permettant d'identifier des individus ou des entreprises, pourvu que les conditions suivantes soient réunies :

(i) la recherche ne peut vraisemblablement être effectuée que si les renseignements sont fournis sous une forme permettant d'identifier des individus ou des entreprises,

(ii) le tiers a signé une entente avec le Conseil dans laquelle il s'engage à se conformer aux exigences du Conseil concernant l'utilisation, la confidentialité et la sécurité des renseignements.

Validité

24. Aucune disposition de la présente loi ne peut être annulée ou invalidée, et l'obligation d'une personne de payer des taxes ou autres montants imposés en vertu de la présente loi ne peut être modifiée, en raison :

a) d'une erreur ou d'une omission dans une décision prise par la Première Nation ou l'administrateur fiscal;

b) d'une erreur ou d'une omission commise dans un avis de taxe ou tout autre avis donné sous le régime de la présente loi;

c) du défaut de la part de la Première Nation ou de l'administrateur fiscal de prendre des mesures dans le délai prévu.

Restriction

25.(1) Nul ne peut engager une action ou une procédure en vue du remboursement des sommes versées à la Première Nation, que ce soit dans le cadre d'une contestation ou autrement, au titre d'une demande, valide ou invalide, concernant les taxes ou tout autre montant payé aux termes de la présente loi, après l'expiration d'un délai de six (6) mois suivant la date du fait générateur du litige.

(2) Si aucune action ou procédure n'est engagée dans le délai prévu au présent article, les sommes versées à la Première Nation sont réputées avoir été versées de plein gré par l'intéressé.

Avis

26.(1) Lorsque la présente loi exige la transmission d'un avis, cet avis est transmis, selon le cas :

a) par la poste, à l'adresse postale habituelle du destinataire ou à l'adresse du lieu d'exploitation de l'entreprise;

b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit bien en vue sur le bien foncier du destinataire ou le lieu d'exploitation de l'entreprise;

c) par remise de l'avis en mains propres ou par service de messagerie au destinataire, ou à son adresse postale habituelle ou à l'adresse du lieu d'exploitation de l'entreprise.

(2) Sauf disposition contraire de la présente loi :

a) l'avis transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;

b) l'avis affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;

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c) l'avis remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

27.(1) Les dispositions de la présente loi sont dissociables. Si une disposition de la présente loi est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de la présente loi et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de la présente loi.

(2) Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

(3) Dans la présente loi, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

(5) Les renvois dans la présente loi à un texte législatif sont réputés se rapporter à sa version éventuellement modifiée et visent tous les règlements d'application de ce texte.

(6) Les intertitres ne font pas partie de la présente loi, n'y figurant que pour faciliter la consultation.

Entrée en vigueur

28. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil en ce _____ jour de _____ 20___, à _____, dans la province de _____.

Le quorum du Conseil est constitué de _____ (_____) membres du Conseil.

_____[Nom]
Chef [inscrire le nom au complet]

_____[Nom]
Conseiller [inscrire le nom au complet]

_____[Nom]
Conseiller [inscrire le nom au complet]

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ANNEXE I

AVIS DE TAXE SUR LE FORAGE DE PUITS

EXPLOITANT DE FORAGE : _____

ADRESSE : _____

EN VERTU de la *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable au forage de puits (20___)*, des taxes d'un montant de _____ dollars (____ $) sont prélevées relativement à l'utilisation des terres de réserve pour des activités de forage de puits.

Période de rapport : Du _____ 20__ au _____ 20__

Description du forage de puits pendant la période de rapport :

Description	Profondeur	Taxes à payer
1.		
2.		
3.		

Montant total des taxes à payer pour la période de rapport :

Taxes impayées pour la période de rapport précédente :

Pénalités ajoutées aux taxes impayées :

Intérêts payables :

Montant total à payer :

Les taxes sont dues et payables au plus tard le _____. Les paiements au titre des taxes impayées, des pénalités et des intérêts sont exigibles et doivent être acquittés immédiatement.

Les paiements doivent être faits au bureau de la Première Nation _____ , situé au [adresse], pendant les heures d'ouverture normales, par chèque ou mandat ou en argent comptant.

Les taxes qui demeurent en souffrance entraîneront des pénalités et des intérêts, conformément à la *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable au forage de puits (20___)*.

_____
Administrateur fiscal de la Première Nation _____

Fait le _____ 20___.

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ANNEXE II

DEMANDE DE RENSEIGNEMENTS DE L'ADMINISTRATEUR FISCAL DE LA PREMIÈRE NATION _____

À : _____

ADRESSE : _____

EN VERTU de l'article ___ de la *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable au forage de puits (20___)*, je vous demande de me fournir, par écrit, au plus tard le _____ (**Note : la date doit être postérieure d'au moins quatorze (14) jours à la date de la demande)**, les renseignements suivants concernant l'entreprise susmentionnée :

(1)

(2)

(3)

_____
Administrateur fiscal de la Première Nation _____

Fait le _____ 20___.

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ANNEXE III

PLAINTE À L'ADMINISTRATEUR FISCAL CONCERNANT L'AVIS DE TAXE SUR LE FORAGE DE PUITS

À : L'administrateur fiscal de la Première Nation _____
[adresse]

NOM DE L'EXPLOITANT DE FORAGE :_____
ADRESSE : _____

EN VERTU de la *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable au forage de puits (20___)*, je dépose une plainte au sujet d'une erreur ou d'une omission dans l'avis de taxe sur le forage de puits datée du _____ :

Les prétendues erreurs ou omissions sont les suivantes :

(1)

(2)

(3)

(préciser les motifs de la plainte en donnant le plus de détails possible)

Adresse postale du plaignant où doit être envoyée la réponse à la plainte :

_____
_____

_____ _____
Nom du plaignant (en lettres moulées) Signature du plaignant (ou de son représentant)

Fait le _____ 20___.

Une copie de l'avis de taxe sur le forage de puits est jointe à la présente plainte.

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ANNEXE IV

FRAIS PAYABLES PAR LE DÉBITEUR POUR LE RECOUVREMENT DES TAXES IMPAYÉES ET LES MESURES DE CONTRÔLE D'APPLICATION

Les frais engagés par la Première Nation pour le recouvrement des taxes impayées et les mesures de contrôle d'application nécessaires sont payables par le débiteur comme suit :

1. Pour la rédaction d'un avis par la Première Nation _____ $
2. Pour la signification d'un avis à chaque personne ou lieu par la Première Nation _____ $
3. Pour la signification d'un avis à chaque personne ou lieu par un huissier ou un service de livraison le coût réel
4. Pour la publication dans un journal le coût réel
5. Pour le temps consacré par le personnel au recouvrement et aux mesures de contrôle d'application nécessaires, à l'exclusion des frais autrement recouvrés au titre de la présente annexe _____ $ l'heure par personne
6. Les coûts réels engagés par la Première Nation pour les mesures de contrôle d'application nécessaires qui ne sont pas autrement recouvrés au titre de la présente annexe sont imputés en fonction des montants indiqués sur les reçus.

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_____ FIRST NATION
OCCUPANCY BUSINESS ACTIVITY TAX LAW NO. ____
(MANITOBA)

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including the taxation of business activities on reserve lands;

B. The Council of the _____ First Nation deems it to be in the best interests of the First Nation to levy a business activities tax on businesses occupying premises on the reserve; and

C. The Council of the _____ First Nation has given notice of this Law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the _____ *First Nation Occupancy Business Activity Tax Law, 20__*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9 and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the annual rental value of business premises determined in accordance with this Law;

"Assessment Law" means the _____ *First Nation Property Assessment Law, 20__*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"business" means

(a) a commercial, merchandising or industrial activity or undertaking,

(b) a profession, trade, occupation, calling or employment, or

(c) an activity providing goods or services,

whether or not carried on continuously or on an intermittent or one-time basis and whether or not for profit, and however organized or formed, and includes a co-operative and an association of persons;

"business assessment" means the valuation of business premises;

"Business Assessment Notice" means a notice containing the information set out in Schedule II and includes a supplementary Business Assessment Notice;

"business assessment roll" means an assessment roll on which business assessments are recorded under this Law and includes an amended business assessment roll;

"business occupancy tax" or "tax" means a tax imposed, levied, assessed or assessable under this Law and all penalties, interest and costs added to taxes as provided in this Law;

"business operator" means a holder of business premises who conducts business on or from the business premises;

"business premises" means property used in respect of a business, or on or from which a business

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is carried on;

"Business Tax Notice" means a notice containing the information set out in Schedule V;

"business tax roll" means a list prepared under this Law of persons liable to pay business occupancy tax on taxable property and includes a supplementary roll and any amendments to the roll under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the _____ First Nation;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"reference date" means the date used as a reference date for assessment conducted under the Assessment Law;

"Request for Information" means a request containing the information set out in Schedule I;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"tax administrator" means the person appointed by Council as tax administer under the Taxation Law;

"Tax Certificate" means a certificate containing the information set out in Schedule VI;

"taxable property" means an interest in land that is subject to taxation under this Law;

"Taxation Law" means the _____ *First Nation Property Taxation Law, 20__*; and

"taxation year" means the calendar year to which a business assessment roll applies for the purposes of taxation.

(2) Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

(3) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor and Tax Administrator

3.(1) The assessor must undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and such other duties assigned to the tax administrator by the First Nation from time to

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time.

(3) The tax administrator may, with the consent of **[insert title]**, assign the performance of any duties of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation.

Revenues and Expenditures

4. Business occupancy taxes collected by the First Nation must be placed in the local revenue account of the First Nation and expended only in accordance with an expenditure law enacted by the First Nation under paragraph 5(1)(b) of the Act or in accordance with section 13.1 of the Act.

Application

5. This Law applies to all business operators and business premises.

PART IV
ASSSESSMENT AND VALUATION

General Assessment

6.(1) In each year where a general assessment is made under the Assessment Law, the assessor must assess all business premises as set out in this Law.

(2) Subject to amendments made under this Law, a general assessment for business assessments applies in each subsequent year until the year of the next general assessment.

Assessment and Valuation

7.(1) The assessor must assess a business premises in the name of the business operator.

(2) The assessor must determine the assessed value of a business premises on the basis of the annual rental value of the business premise on the reference date.

(3) In determining the annual rental value for the purposes of a business assessment, the assessor must determine the annual rental value by such method or in such manner that the annual rental value is fair and just in relation to annual rental values assigned to other assessable property.

(4) Except as otherwise provided in this Law, for the purposes of assessing business premises the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of the business assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting business assessments off the reserve.

PART V
BUSINESS ASSESSMENT ROLL AND NOTICE

Business Assessment Roll

8.(1) On or before December 31 of each year, the assessor must prepare a new business assessment roll containing a list of every business premises that is liable to assessment under this Law.

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(2) The business assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the business operator;

(b) the address of the business premises; and

(c) the assessed value of the business premises.

(3) The business assessment roll may be combined with the assessment roll prepared under the Assessment Law provided the requirements for the business assessment roll in this Law are met.

(4) Any person holding a charge on business premises may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the business assessment roll in respect of that business premises, for the duration of the charge.

(5) On receipt of a notice and request under subsection (4), the assessor must enter the person's name and address on the business assessment roll and provide copies of all business assessment notices issued in respect of the business premises.

Certification by Assessor

9.(1) On completion of a business assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule III that the business assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified business assessment roll to Council.

(2) On receipt by Council, the certified business assessment roll is the business assessment roll for the purposes of levying the business occupancy tax in that year.

Amendments to Business Assessment Roll

10.(1) Where the assessor corrects the current business assessment roll or issues a supplementary business assessment in accordance with section 14, or amends the business assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the business assessment roll; and

(b) report the change or correction to Council.

(2) Where the business assessment roll is amended under this Law, the amendments are an integral part of the business assessment roll and are deemed to be effective as of the date the business assessment roll was certified under section 9.

(3) The assessor must not amend the business assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Business Assessment Roll

11. A business assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of

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competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the business assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the business assessment roll of the First Nation until the next certified business assessment roll.

Inspection and Use of Business Assessment Roll

12.(1) On receipt by Council, the business assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the business assessment roll or information contained in it

(a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) to harass an individual.

(3) The assessor may require a person who wishes to inspect the business assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the business assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Business Assessment Roll

13.(1) On application by an individual named on the business assessment roll, the tax administrator may omit or obscure the individual's name, address or other information about the individual that would ordinarily be included in a business assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the individual or a member of the individual's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all business assessment rolls that are available for public inspection under subsection 12(1) or are otherwise accessible to the public.

Amendment and Correction of Business Assessment Roll

14.(1) The assessor may make corrections to the current business assessment roll and may make amendments to the next annual business assessment roll in a year for which a general assessment is not required, in the same manner as provided for assessment rolls under the Assessment Law, and for this purpose Part VII of the Assessment Law applies. **[Note to First Nation: Ensure this reference is accurate.]**

(2) The assessor must create a supplementary business assessment in respect of a business premises if, after the business assessment roll has been certified under section 9, the assessor determines

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that

(a) the business operator is liable to taxation but was not assessed;

(b) the business operator is liable to taxation due to change in ownership or use; or

(c) the assessment of an improvement in the business premises requires an increase because of a change in the physical condition of the improvement.

(3) The assessor must, as soon as practicable after creating a supplementary business assessment under subsection (2), mail a supplementary Business Assessment Notice to the tax administrator and to every person named on the business assessment roll in respect of the business premises affected.

(4) A supplementary business assessment is effective

(a) beginning on the date

(i) the business operator is liable to taxation under paragraph (2)(a), or

(ii) the change to the occurred under paragraph (2)(b) or (c),

provided that the effective date cannot be earlier than January 1 of the year preceding the year in which the assessor creates the supplementary business assessment; and

(b) ending December 31 of the year in which the assessor creates the supplementary business assessment.

(7) Where the assessor creates a supplementary business assessment under this section, the assessor must amend the business assessment on the business assessment roll that is being prepared by the assessor under subsection 8(1).

Business Assessment Notice

15.(1) The assessor must, on or before _____ in each year, mail a Business Assessment Notice to every person named in the business assessment roll in respect of each assessable property, at the person's address on the business assessment roll.

(2) Where requested by the recipient, a Business Assessment Notice may be e-mailed to a person named on the business assessment roll, and the Business Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) Business Assessment Notices for a number of businesses may be combined, and may also be combined with Assessment Notices under the Assessment Law, if the same person is the taxpayer in respect of each of them.

(4) A person whose name appears on the business assessment roll must give written notice to the assessor of any change of address.

PART VI
REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

16.(1) The tax administrator or the assessor may deliver a Request for Information requesting

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that a business operator or any person who holds or uses business premises provide to the tax administrator or the assessor, as the case may be, information or documentation that relates to the administration of this Law, including, without limitation, information and documentation that relates to the assessment of business premises.

(2) Without limiting subsection (1), a request may include information or documentation for each year since the previous general assessment respecting

(a) any sale of the business premises;

(b) the cost of any construction on the business premises; and

(c) any income or expense related to the use or operation of the business premises.

(3) Where a person receives a request under subsection (1), the person must, within twenty-one (21) days of receiving the request, provide information or documentation to the extent that information or documentation to which the request relates is in the possession or control of the person and must provide, in the form of a signed statement, a declaration affirming that the information or documentation provided is complete, true and accurate.

(4) Where the assessor makes a request under subsection (1), the assessor may in all cases assess the business premises based on the information available to him or her and is not bound by the information and documentation provided under this section.

Inspections

17. The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements, and for these purposes Part V of the Assessment Law applies. **[Note to First Nation: Ensure this reference is accurate.]**

PART VII
RECONSIDERATION AND APPEAL OF ASSESSMENT

Reconsideration by Assessor

18. A person named on the business assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property, and for this purpose Part VIII of the Assessment Law applies. **[Note to First Nation: Ensure this reference is accurate.]**

Appeal to Assessment Review Board

19.(1) The Assessment Review Board must hear and determine appeals of assessments of business premises.

(2) Any person, including, without limitation, the First Nation and the assessor, may appeal a business assessment or a reconsideration of a business assessment to the Assessment Review Board, and for this purpose Part X of the Assessment Law applies. **[Note to First Nation: Ensure this reference is accurate.]**

PART VIII
TAX LIABILITY AND LEVY

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Tax Liability and Levy

20.(1) Except as otherwise provided in this Law, every business operator is subject to a business occupancy tax in accordance with this Law.

(2) A business occupancy tax is levied on business premises and must be paid by the business operator in accordance with this Law.

(3) A person on whom a tax is imposed under this Law is liable for the tax even if

(a) that person is also liable to pay property taxes imposed under the Taxation Law; or

(b) a person with an interest in the same property is exempt from tax under this Law or from any taxes under other property taxation law enacted by the First Nation.

(4) Where there is more than one business operator in respect of a business, each business operator is jointly and severally liable to the First Nation for all business occupancy taxes imposed under this Law in the current and in any previous taxation year, including interest, penalties and costs.

(5) Business occupancy taxes are due and payable under this Law notwithstanding a complaint or any proceeding initiated or remedy sought respecting a business operator's liability for taxes under this Law.

Tax Rate

21.(1) The business occupancy tax rate to be applied to business premises is _____ percent (__%).

(2) The business occupancy tax is calculated by multiplying the assessed value of the business premises by the business occupancy tax rate.

(3) Business occupancy taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

Part Year Use or Occupancy

22. A business operator who uses or occupies business premises for part of a year is liable to pay, for each month of use or occupation, one-twelfth (1/12) of the business occupancy tax imposed in respect of the business premises for the year and, for this purpose, use or occupation for any one-half (1/2) or greater part of a month is deemed to be use or occupation for the entire month.

Tax Payments

23.(1) Business occupancy taxes are due and payable on or before ____ of the year in which they are levied.

(2) Business occupancy taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of business occupancy taxes made by cheque or money order must be made payable to the _____ First Nation.

Receipts for Payment

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24. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the business tax roll opposite the business premises for which the taxes are paid.

Tax Certificate

25.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of a property, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is _____ dollars ($___) for each business tax roll folio searched.

Tax Refunds

26.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART IX
EXEMPTIONS FROM TAXATION

Exemptions

27. The following are exempt from business occupancy taxes under this Law:

(a) the business premises of a political, friendly, trade, professional or labour organization or association, whether or not incorporated, where the organization or association is not operated for profit or for the personal gain of its members;

(b) [**Note to First Nation: consider and insert additional exemptions if any. If none, eliminate the subdivisioning of this section and restructure the section accordingly.**]

PART X
BUSINESS TAX ROLL AND NOTICES

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Business Tax Roll and Notices

28.(1) No later than August 31 in each taxation year, the tax administrator must create a business tax roll for that taxation year.

(2) The business tax roll must be in paper or electronic form and must contain the following information:

(a) the name and address of the business operator entered on the business assessment roll;

(b) the address of the business premises;

(c) the assessed value of the business premises, exclusive of any exemptions;

(d) the amount of business occupancy taxes levied on the property in the current taxation year; and

(e) the amount of any unpaid business occupancy taxes from previous taxation years.

(3) The tax administrator may combine the business tax roll and the business assessment roll by adding the following information to the business assessment roll:

(a) the amount of business occupancy taxes levied on the property in the current taxation year; and

(b) the amount of any unpaid business occupancy taxes from previous taxation years.

(4) The tax administrator may combine the business tax roll with the tax roll prepared under the Taxation Law.

(5) The fact that information required to be shown on the business tax roll is omitted or that information shown contains an error does not invalidate the roll or any other information shown on the roll.

Annual Business Tax Notice

29.(1) On or before August 31 in each taxation year, the tax administrator must mail a Business Tax Notice to each business operator to the address shown on the business tax roll.

(2) The tax administrator must enter on the business tax roll the date of mailing of the Business Tax Notice.

(3) The mailing of the Business Tax Notice by the tax administrator constitutes a statement of and demand for payment of taxes.

(4) Business Tax Notices for a number of businesses may be combined, and may also be combined with Tax Notices under the Taxation Law, if the same person is the taxpayer in respect of each of them.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge and the assessor enters the holder's name on the business assessment roll, the tax administrator must mail a copy of all Business Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Business Tax Roll

30.(1) The tax administrator may correct the business tax roll and cancel or reduce taxes in respect of a business premises if, after the business tax roll has been created, the assessor reports

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to the First Nation that

(a) the business is entitled to exemption from taxation due to a change in ownership or use; or

(b) the business has ceased to operate and is no longer subject to a business assessment.

(2) If an error or omission in the business tax roll or business assessment roll

(a) resulted from a taxpayer knowingly providing false information to the assessor, and

(b) resulted in no tax being imposed or in the imposition of less tax than would have been imposed if the taxpayer had provided the correct information to the assessor,

the tax administrator may, for each year in which the business assessment or the imposition of or exemption from tax was based on the false information, correct the business tax roll, and impose business occupancy taxes, penalties and interest from the time that the taxes would have been payable had it not been for the false information.

Supplementary Taxes

31.(1) Where a supplementary business assessment has been created, the tax administrator must correct the business tax roll and impose supplementary taxes in respect of that business.

(2) Supplementary taxes in respect of a business for a year or part of a year must be calculated using the applicable business occupancy tax rate set by the First Nation for that taxation year.

(3) Supplementary taxes imposed under subsection (1) are payable for the period beginning on the date a supplementary business assessment is effective under this Law, and ending December 31 of the year in which the supplementary business assessment was created by the assessor.

Amended and Supplementary Business Tax Notices

32.(1) If a correction or other change is made to the business tax roll, the tax administrator must send an amended Business Tax Notice to every person entitled to a Business Tax Notice under section 29.

(2) If supplementary taxes are imposed, the tax administrator must send a supplementary Business Tax Notice to every person entitled to a Business Tax Notice under section 29.

(3) Where an amended Business Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 26.

(4) Where an amended Business Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Business Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

(5) Where supplementary taxes are imposed, the taxes are due and payable on the date of mailing the supplementary Business Tax Notice; however, the taxpayer must be given ninety (90) days to pay those taxes and a penalty and interest must not be added in that period.

PART XI
PENALTIES, INTEREST AND ENFORCEMENT

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Penalties and Interest on Unpaid Taxes

33. If all or part of a business occupancy tax remains unpaid after **[Note to First Nation: insert tax due date]** of the year in which it is levied, the unpaid portion will be subject to the same penalties and interest charges levied on unpaid taxes under the Taxation Law, and for this purpose Part XI of the Taxation Law applies. **[Note to First Nation: Ensure this reference is accurate.]**

Tax Collection and Enforcement

34.(1) Taxes levied under this Law are a debt owed to the First Nation by the business operator, recoverable by the First Nation in a court of competent jurisdiction, and may also be recovered by any other method authorized under the Taxation Law or other applicable laws, and for this purpose Parts XIII, XIV, XV and XVI **[Note to First Nation: Confirm these Parts accurately refer to the collection and enforcement provisions in the First Nation's Taxation Law]** of that law apply to the collection and enforcement of unpaid business occupancy taxes, including with respect to the recovery of the costs of enforcement incurred by the First Nation.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

PART XII
GENERAL PROVISIONS

Disclosure of Information

35.(1) The tax administrator, the assessor or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a business operator confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the business operator in writing referred to in that subsection.

Disclosure for Research Purposes

36. Notwithstanding section 35,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

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(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

37. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a business assessment roll, business tax roll, Business Assessment Notice, Business Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

38.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

39.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the business assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the business assessment roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

40.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion

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must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of this Law and must be construed as being inserted for convenience of reference only.

Force and Effect

41. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the _____ day of _____ , 20___ , at _____ , in the Province of Manitoba.

A quorum of Council consists of _____ (_____) members of Council.

_____
[Name]
Chief [please spell out the name]

_____ _____
[Name] [Name]
Councillor [please spell out the name] Councillor [please spell out the name]

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SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR/ASSESSOR
FOR THE _____ FIRST NATION

TO: _____

ADDRESS:_____

DESCRIPTION OF PROPERTY: _____

_____

DATE OF REQUEST: _____

PURSUANT to section ____ of the _____ *First Nation Occupancy Business Activity Tax Law, 20___* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least twenty-one (21) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

Where this Request is made by the Assessor, a failure to provide the requested information on or before the date specified above may result in an assessment of the property on the basis of the information available to the assessor.

_____
Tax Administrator/Assessor for the _____ First Nation

Dated: _____ , 20____ .

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SCHEDULE II

BUSINESS ASSESSMENT NOTICE

TO: _____

ADDRESS:_____

DESCRIPTION OF BUSINESS PREMISES: _____

_____

TAKE NOTICE that the business assessment roll has been certified by the assessor for the _____ First Nation and delivered to the First Nation Council.

AND TAKE NOTICE that the following person(s), as operator(s) of the business, is (are) liable to pay the business occupancy tax in respect of the business: [Name(s) & address(es)]

The assessed value of the business premises is:

The business premises are exempt from taxation as follows:

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the _____ *First Nation Property Assessment Law, 20___* . Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the interest in land should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the _____ *First Nation Property Assessment Law, 20___* .

_____

Assessor for the _____ First Nation

Dated: _____ , 20___ .

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SCHEDULE III

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the business assessment roll in the following form:

I, _____ , being the assessor for the _____ First Nation, hereby certify that this is the _____ First Nation business assessment roll for the year 20___ and that this business assessment roll is complete and has been prepared and completed in accordance with all requirements of the _____ *First Nation Occupancy Business Activity Tax Law, 20___* .

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

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SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the business assessment roll or information contained in the business assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the _____ *First Nation Occupancy Business Activity Tax Law, 20___* ;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____.

Signed: _____
[please print name]

Dated: _____ , 20____ .

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SCHEDULE V

BUSINESS TAX NOTICE

TO: _____

ADDRESS:_____

NAME AND ADDRESS OF BUSINESS PREMISES: _____

PURSUANT to the provisions of the _____ *First Nation Occupancy Business Activity Tax Law, 20__*, business occupancy taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted business premises.

The following person(s), as operator(s) of the business, is (are) liable to pay the business occupancy tax in respect of the business: [Name(s) & address(es)]

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the _____ First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the _____ *First Nation Occupancy Business Activity Tax Law*, *20__*, and the _____ *First Nation Property Taxation Law, 20__* .

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value of business premises:	$_____
Business occupancy taxes (current year):	$_____
Unpaid business occupancy taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs:	$ _____
Total Payable	$_____

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20__

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SCHEDULE VI

TAX CERTIFICATE

In respect of the business premises described as: _____ and pursuant to the _____ *First Nation Occupancy Business Activity Tax Law, 20___* , I hereby certify as follows:

That all business occupancy taxes due and payable in respect of the above-referenced business premises have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced business premises as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the _____ First Nation

Dated: _____ , 20___ .

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LOI SUR LA TAXE SUR LES ACTIVITÉS COMMERCIALES DE LA PREMIÈRE NATION_____ APPLICABLE À L'OCCUPATION COMMERCIALE

(MANITOBA)

TABLE DES MATIÈRES

Partie I Titre……...
Partie II Définitions et renvois……..…
Partie III Administration……...
Partie IV Évaluation……..…
Partie V Rôle et avis d'évaluation commerciale…..……..…
Partie VI Demandes de renseignements et inspections…….……....
Partie VII Réexamen et appel en matière d'évaluation ……..…
Partie VIII Assujettissement à la taxe et prélèvement…….…….....
Partie IX Exemptions de taxe……....…
Partie X Rôle et avis de taxes sur les activités commerciales…….....
Partie XI Pénalités, intérêts et contrôle d'application……
Partie XII Dispositions générales…….

ANNEXES

I Demande de renseignements de l'administrateur fiscal
II Avis d'évaluation commerciale
III Certification du rôle d'évaluation commerciale par l'évaluateur
IV Déclaration des fins auxquelles serviront les renseignements relatifs à l'évaluation
V Avis de taxe sur les activités commerciales
VI Certificat de taxes

Attendu :

A. qu'en vertu de l'article 5 de la *Loi sur la gestion financière des premières nations*, le conseil d'une première nation peut prendre des textes législatifs concernant l'imposition de taxes à des fins locales sur les terres de réserve, ainsi que sur les intérêts ou les droits d'occupation, de possession et d'usage sur celles-ci, y compris l'imposition de taxes à l'égard des activités commerciales sur les terres de réserve;

B. que le Conseil de la Première Nation _____ estime qu'il est dans l'intérêt de celle-ci d'imposer une taxe sur les activités commerciales aux entreprises qui occupent des locaux dans la réserve;

C. que le Conseil de la Première Nation _____ a donné avis du présent texte législatif et pris en compte les observations qu'il a reçues, conformément aux exigences de la *Loi*

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sur la gestion financière des premières nations,

À ces causes, le Conseil de la Première Nation _____ édicte :

PARTIE I
TITRE

Titre

1. Le présent texte législatif peut être cité sous le titre : *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable à l'occupation commerciale (20__).*

PARTIE II
DÉFINITIONS ET RENVOIS

Définitions et renvois

2.(1) Les définitions qui suivent s'appliquent à la présente loi.

« administrateur fiscal » La personne nommée par le Conseil à titre d'administrateur fiscal en vertu de la Loi sur l'imposition foncière.

« année d'imposition » L'année civile à laquelle s'applique un rôle d'évaluation commerciale aux fins de l'imposition de taxes.

« avis de taxe sur les activités commerciales » Avis contenant les renseignements prévus à l'annexe V.

« avis d'évaluation commerciale » Avis contenant les renseignements prévus à l'annexe II; s'entend en outre d'un avis d'évaluation commerciale supplémentaire.

« bien imposable » Intérêt foncier assujetti à la taxe au titre de la présente loi.

« bien sujet à évaluation » Bien foncier assujetti à l'évaluation en vertu de la présente loi.

« certificat de taxes » Certificat contenant les renseignements prévus à l'annexe VI.

« Comité de révision des évaluations foncières » Le Comité de révision des évaluations foncières établi en vertu de la Loi sur l'évaluation foncière.

« Conseil » S'entend du conseil de la Première Nation, au sens de la Loi.

« date de référence » La date utilisée comme date de référence pour les évaluations effectuées en vertu de la Loi sur l'évaluation foncière.

« demande de renseignements » Demande contenant les renseignements prévus à l'annexe I.

« entreprise » L'une ou l'autre des activités suivantes, qu'elle soit exercée de façon continue, irrégulière ou ponctuelle, dans un but lucratif ou non, indépendamment de son mode d'organisation ou de constitution :

a) activité ou entreprise commerciale, marchande ou industrielle;

b) profession, métier, occupation ou emploi;

c) activité consistant à fournir des biens ou des services.

Sont comprises dans la présente définition les coopératives et les associations de personnes.

« établissement commercial » Bien foncier utilisé relativement à une entreprise ou dans lequel ou à partir duquel une entreprise est exploitée.

« évaluateur » Personne nommée à ce titre en vertu de la Loi sur l'évaluation foncière.

« évaluation commerciale » Évaluation des établissements commerciaux.

« exploitant » Le détenteur d'un établissement commercial qui exploite une entreprise dans cet établissement ou à partir de celui-ci.

« intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.

« Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« Loi sur l'évaluation foncière » La *Loi sur l'évaluation foncière de la Première Nation _____ (20__)*.

« Loi sur l'imposition foncière » La *Loi sur l'imposition foncière de la Première Nation _____ (20___)*.

« personne » S'entend notamment d'une société de personnes, d'un consortium, d'une association, d'une personne morale ou du représentant personnel ou autre représentant légal d'une personne.

« Première Nation » La Première Nation _____ .

« réserve » Toute terre réservée à l'usage et au profit de la Première Nation au sens de la *Loi sur les Indiens.*

« rôle de taxes sur les activités commerciales » Liste, établie conformément à la présente loi, énumérant les personnes tenues au paiement de la taxe d'occupation commerciale à l'égard des biens imposables; s'entend en outre d'un rôle supplémentaire et des modifications apportées au rôle conformément à la présente loi.

« rôle d'évaluation commerciale » Rôle d'évaluation dans lequel les évaluations commerciales sont consignées conformément à la présente loi; s'entend en outre d'un rôle d'évaluation commerciale modifié.

« taxe d'occupation commerciale » ou « taxe » Taxe imposée, prélevée, évaluée ou évaluable en vertu de la présente loi, ainsi que tous les intérêts, pénalités et frais qui y sont ajoutés conformément à celle-ci.

« valeur imposable » La valeur locative annuelle d'un établissement commercial, déterminée conformément à la présente loi.

(2) Les termes utilisés dans la présente loi qui n'y sont pas définis s'entendent au sens de la Loi sur l'évaluation foncière et de la Loi sur l'imposition foncière.

(3) Dans la présente loi, le renvoi à une partie (p. ex. la partie I), un article (p. ex. l'article 1),

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un paragraphe (p. ex. le paragraphe 2(1)), un alinéa (p. ex. l'alinéa 6(4)a)) ou une annexe (p. ex. l'annexe I) constitue, sauf indication contraire, un renvoi à la partie, à l'article, au paragraphe, à l'alinéa ou à l'annexe de la présente loi.

PARTIE III
ADMINISTRATION

Évaluateur et administrateur fiscal

3.(1) L'évaluateur fait l'évaluation des biens sujets à évaluation conformément à la présente loi et remplit toute autre fonction prévue par celle-ci ou ordonnée par le Conseil.

(2) L'administrateur fiscal s'acquitte des responsabilités qui lui sont attribuées par la présente loi et remplit toute autre fonction que lui confie la Première Nation en tant que de besoin.

(3) L'administrateur fiscal peut, avec le consentement de **[insérer le titre]**, déléguer l'une ou l'autre de ses fonctions au titre de la présente loi à tout dirigeant, employé, entrepreneur ou mandataire de la Première Nation.

Recettes et dépenses

4. Les taxes d'occupation commerciale que perçoit la Première Nation sont placées dans son compte de recettes locales et ne peuvent être dépensées qu'en vertu d'un texte législatif sur les dépenses édicté par elle en vertu de l'alinéa 5(1)b) de la Loi ou qu'en conformité avec l'article 13.1 de la Loi.

Application

5. La présente loi s'applique à tous les exploitants et les établissements commerciaux.

PARTIE IV
ÉVALUATION

Évaluation générale

6.(1) Chaque année au cours de laquelle une évaluation générale est faite en vertu de la Loi sur l'évaluation foncière, l'évaluateur procède à l'évaluation de tous les établissements commerciaux en conformité avec la présente loi.

(2) Sous réserve des modifications apportées conformément à la présente loi, l'évaluation générale s'applique, quant aux évaluations commerciales, à chaque année subséquente jusqu'à l'année de l'évaluation générale suivante.

Évaluations

7.(1) L'évaluateur fait l'évaluation d'un établissement commercial au nom de l'exploitant.

(2) L'évaluateur détermine la valeur imposable d'un établissement commercial en se fondant sur sa valeur locative annuelle à la date de référence.

(3) Pour déterminer la valeur locative annuelle aux fins de l'évaluation commerciale, l'évaluateur utilise les méthodes ou démarches qui font en sorte que la valeur locative annuelle soit juste et équitable par rapport à la valeur locative annuelle des autres biens sujets à évaluation.

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(4) Sauf disposition contraire de la présente loi, l'évaluateur utilise pour l'évaluation des établissements commerciaux :

a) les méthodes, taux, règles et formules d'évaluation établis sous le régime des lois provinciales relatives à l'évaluation foncière qui sont en vigueur au moment de l'évaluation commerciale;

b) les règles et pratiques d'évaluation que suivent les évaluateurs de la province pour les évaluations commerciales faites à l'extérieur de la réserve.

PARTIE V
RÔLE ET AVIS D'ÉVALUATION COMMERCIALE

Rôle d'évaluation commerciale

8.(1) Au plus tard le 31 décembre de chaque année, l'évaluateur établit un nouveau rôle d'évaluation commerciale contenant la liste de tous les établissements commerciaux soumis à l'évaluation au titre de la présente loi.

(2) Le rôle d'évaluation commerciale est établi sur support papier ou sous forme électronique et contient les renseignements suivants :

a) le nom et la dernière adresse connue de l'exploitant;

b) l'adresse des établissements commerciaux;

c) la valeur imposable des établissements commerciaux.

(3) Le rôle d'évaluation commerciale peut être combiné au rôle d'évaluation établi en vertu de la Loi sur l'évaluation foncière, pourvu que les exigences de la présente loi applicables au rôle d'évaluation commerciale soient respectées.

(4) Toute personne qui détient une charge grevant un établissement commercial peut, à tout moment, en donner avis à l'évaluateur en précisant en détail la nature, la portée et la durée de la charge, et demander que son nom soit ajouté sur le rôle d'évaluation commerciale relativement à cet établissement pour la durée de la charge.

(5) Sur réception d'un avis et d'une demande présentés conformément au paragraphe (4), l'évaluateur inscrit le nom et l'adresse de la personne sur le rôle d'évaluation commerciale et lui remet des copies de tous les avis d'évaluation commerciale émis à l'égard de l'établissement commercial.

Certification par l'évaluateur

9.(1) Une fois le rôle d'évaluation commerciale établi et au plus tard le 31 décembre de l'année en cours, l'évaluateur :

a) certifie par écrit, essentiellement en la forme prévue à l'annexe III, que le rôle d'évaluation commerciale a été établi conformément à la présente loi;

b) remet au Conseil une copie du rôle d'évaluation commerciale certifié.

(2) Dès sa réception par le Conseil, le rôle d'évaluation commerciale certifié est celui à utiliser pour l'imposition de la taxe d'occupation commerciale pendant l'année.

Modification du rôle d'évaluation commerciale

Modèle

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10.(1) S'il corrige le rôle d'évaluation commerciale en vigueur ou fait une évaluation commerciale supplémentaire conformément à l'article 14, ou s'il modifie ce rôle pour tenir compte des décisions découlant des réexamens ou pour mettre en œuvre les décisions du Comité de révision des évaluations foncières, l'évaluateur :

a) date et paraphe les modifications apportées au rôle d'évaluation commerciale;

b) fait rapport des modifications ou des corrections au Conseil.

(2) Lorsque le rôle d'évaluation commerciale est modifié conformément à la présente loi, les modifications apportées font partie intégrante de ce rôle et sont réputées prendre effet à la date de la certification de celui-ci aux termes de l'article 9.

(3) L'évaluateur ne peut modifier le rôle d'évaluation commerciale d'une façon contraire à une décision rendue par le Comité de révision des évaluations foncières ou un tribunal compétent.

Validité du rôle d'évaluation commerciale

11. Le rôle d'évaluation commerciale prend effet dès sa certification et, sauf s'il est modifié conformément à la présente loi ou par suite d'une décision du Comité de révision des évaluations foncières ou d'une ordonnance d'un tribunal compétent :

a) il est valide et lie toutes les parties visées, indépendamment :

(i) de tout défaut, erreur ou omission qu'il peut contenir ou qui s'y rapporte,

(ii) de tout défaut, erreur ou inexactitude dans un avis obligatoire,

(iii) de toute omission de poster un avis obligatoire;

b) il constitue, à toutes fins utiles, le rôle d'évaluation commerciale de la Première Nation jusqu'à la certification du prochain rôle d'évaluation commerciale.

Consultation et utilisation du rôle d'évaluation commerciale

12.(1) Dès sa réception par le Conseil, le rôle d'évaluation commerciale est accessible à toute personne pour consultation au bureau de la Première Nation pendant les heures d'ouverture normales.

(2) Nul ne peut, directement ou indirectement, utiliser le rôle d'évaluation commerciale ou les renseignements qu'il contient :

a) pour obtenir des noms, adresses ou numéros de téléphone à des fins de sollicitation, que celle-ci soit faite par téléphone, par courrier ou par tout autre moyen;

b) pour harceler un individu.

(3) L'évaluateur peut exiger de la personne qui souhaite consulter le rôle d'évaluation commerciale qu'elle remplisse une déclaration, essentiellement en la forme prévue à l'annexe IV, dans laquelle elle :

a) indique à quelles fins les renseignements serviront;

b) atteste que les renseignements contenus dans le rôle d'évaluation commerciale ne seront pas utilisés d'une manière interdite par le présent article.

Protection des renseignements personnels figurant sur le rôle d'évaluation commerciale

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13.(1) À la demande d'un particulier dont le nom figure sur le rôle d'évaluation commerciale, l'administrateur fiscal peut omettre ou masquer le nom ou l'adresse de ce dernier ou tout autre renseignement le concernant qui figurerait habituellement sur le rôle d'évaluation commerciale si, à son avis, la présence du nom, de l'adresse ou du renseignement peut vraisemblablement menacer la sécurité ou la santé physique ou mentale du particulier ou d'une personne résidant au domicile de celui-ci.

(2) Si l'administrateur fiscal omet ou masque des renseignements en vertu du paragraphe (1), ces renseignements sont masqués dans tous les rôles d'évaluation commerciale mis à la disposition du public pour consultation conformément au paragraphe 12(1) ou autrement accessibles au public.

Modification et correction du rôle d'évaluation commerciale

14.(1) L'évaluateur peut apporter des corrections au rôle d'évaluation commerciale en vigueur et apporter des modifications au prochain rôle d'évaluation commerciale annuel au cours d'une année pour laquelle une évaluation générale n'est pas requise, en procédant de la même manière que celle prévue pour les rôles d'évaluation dans la Loi sur l'évaluation foncière, auquel cas la partie VII de cette loi s'applique à cette fin. **[Note à la Première Nation : Confirmer que ce renvoi est exact.]**

(2) L'évaluateur procède à une évaluation commerciale supplémentaire à l'égard d'un établissement commercial si, après la certification du rôle d'évaluation commerciale aux termes de l'article 9, il conclut que, selon le cas :

a) l'exploitant est assujetti à la taxe mais n'a pas été évalué;

b) l'exploitant est assujetti à la taxe par suite d'un changement de propriétaire ou d'un changement d'utilisation;

c) l'évaluation d'une amélioration apportée à l'établissement commercial doit être majorée en raison d'un changement de l'état matériel de l'amélioration.

(3) Le plus tôt possible après avoir effectué l'évaluation commerciale supplémentaire visée au paragraphe (2), l'évaluateur envoie par la poste un avis d'évaluation commerciale supplémentaire à l'administrateur fiscal et à chaque personne dont le nom figure sur le rôle d'évaluation commerciale à l'égard de l'établissement commercial visé.

(4) L'évaluation commerciale supplémentaire :

a) prend effet à celle des dates suivantes qui s'applique, pourvu qu'elle ne soit pas antérieure au 1er janvier de l'année précédant celle où l'évaluation commerciale supplémentaire est effectuée :

(i) la date de l'assujettissement de l'exploitant à la taxe au titre de l'alinéa (2)a),

(ii) la date du changement visé aux alinéas (2)b) ou c);

b) cesse d'avoir effet le 31 décembre de l'année où elle est effectuée.

(5) Lorsqu'il fait une évaluation commerciale supplémentaire aux termes du présent article, l'évaluateur modifie l'évaluation sur le rôle d'évaluation commerciale qu'il est à établir conformément au paragraphe 8(1).

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Avis d'évaluation commerciale

15.(1) Au plus tard le _____ de chaque année, l'évaluateur envoie par la poste un avis d'évaluation commerciale à chaque personne dont le nom figure sur le rôle d'évaluation commerciale à l'égard de chaque bien sujet à évaluation, à l'adresse qui y est indiquée.

(2) À la demande du destinataire, l'avis d'évaluation commerciale peut être envoyé par courrier électronique à la personne dont le nom figure sur le rôle d'évaluation commerciale, auquel cas il est réputé avoir été transmis à la date à laquelle l'évaluateur a envoyé le courriel.

(3) Les avis d'évaluation commerciale de plus d'une entreprise peuvent être réunis en un seul avis et également être combinés aux avis d'évaluation prévus par la Loi sur l'évaluation foncière, s'il s'agit du même contribuable visé par chacun de ces avis.

(4) La personne dont le nom figure sur le rôle d'évaluation commerciale est tenue d'aviser par écrit l'évaluateur de tout changement d'adresse.

PARTIE VI
DEMANDES DE RENSEIGNEMENTS ET INSPECTIONS

Demandes de renseignements

16.(1) L'administrateur fiscal ou l'évaluateur peut transmettre une demande de renseignements dans laquelle il demande que l'exploitant ou toute personne qui détient ou utilise un établissement commercial lui fournisse des renseignements ou des documents ayant trait à l'application de la présente loi, notamment des renseignements et des documents concernant l'évaluation de l' établissement commercial.

(2) Sans que soit limitée la portée du paragraphe (1), la demande peut aussi viser des renseignements ou des documents pour chaque année depuis la dernière évaluation générale, concernant :

a) la vente de l'établissement commercial, le cas échéant;

b) le coût des constructions effectuées dans l'établissement commercial, le cas échéant;

c) les revenus et les dépenses liés à l'utilisation ou à l'exploitation de l'établissement commercial.

(3) La personne qui reçoit la demande visée au paragraphe (1) doit, dans les vingt et un (21) jours qui en suivent la réception, fournir les renseignements ou les documents demandés dans la mesure où ils sont en sa possession ou sous son contrôle, et y annexer une déclaration écrite, signée par elle, attestant qu'à sa connaissance les renseignements ou les documents fournis sont complets, véridiques et exacts.

(4) Lorsqu'il fait une demande en vertu du paragraphe (1), l'évaluateur peut dans tous les cas évaluer l'établissement commercial en se fondant sur les renseignements dont il dispose et il n'est pas lié par les renseignements et les documents fournis en application du présent article.

Inspections

17. L'évaluateur peut, à toute fin liée à l'évaluation, entrer sur une terre ou dans des

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améliorations et en faire l'inspection, auquel cas la partie V de la Loi sur l'évaluation foncière s'applique à ces fins. **[Note à la Première Nation : Confirmer que ce renvoi est exact.]**

PARTIE VII

RÉEXAMEN ET APPEL EN MATIÈRE D'ÉVALUATION

Réexamen par l'évaluateur

18. Toute personne dont le nom figure sur le rôle d'évaluation commerciale à l'égard d'un bien sujet à évaluation peut demander que l'évaluateur réexamine l'évaluation de ce bien, auquel cas la partie VIII de la Loi sur l'évaluation foncière s'applique à cette fin. **[Note à la Première Nation : Confirmer que ce renvoi est exact.]**

Appel devant le Comité de révision des évaluations foncières

19.(1) Le Comité de révision des évaluations foncières entend et tranche les appels interjetés à l'égard des évaluations d'établissements commerciaux.

(2) Toute personne, notamment la Première Nation et l'évaluateur, peut interjeter appel d'une évaluation commerciale ou du réexamen de celle-ci auprès du Comité de révision des évaluations foncières, auquel cas la partie X de la Loi sur l'évaluation foncière s'applique à cette fin. **[Note à la Première Nation : Confirmer que ce renvoi est exact.]**

PARTIE VIII

ASSUJETTISSEMENT À LA TAXE ET PRÉLÈVEMENT

Assujettissement à la taxe et prélèvement

20.(1) Sauf disposition contraire de la présente loi, chaque exploitant est assujetti à la taxe d'occupation commerciale en vertu de la présente loi.

(2) La taxe d'occupation commerciale est imposée sur les établissements commerciaux et doit être payée par l'exploitant conformément à la présente loi.

(3) La personne assujettie à la taxe imposée en vertu de la présente loi est tenue au paiement de cette taxe même si, selon le cas :

a) elle est aussi tenue au paiement des impôts fonciers imposés en vertu de la Loi sur l'imposition foncière;

b) la personne qui détient un intérêt dans le même bien foncier est exemptée de la taxe prévue par la présente loi ou des impôts ou taxes prévus par tout autre texte législatif relatif à l'imposition foncière pris par la Première Nation.

(4) S'il y a plus d'un exploitant pour une entreprise, tous les exploitants sont solidairement responsables de payer à la Première Nation les taxes d'occupation commerciale imposées en vertu de la présente loi pendant l'année d'imposition en cours et toute année d'imposition antérieure, ainsi que tous les intérêts, pénalités et frais y afférents.

(5) Les taxes d'occupation commerciale sont dues et payables aux termes de la présente loi indépendamment de toute plainte déposée, de toute action engagée ou de tout recours exercé relativement à l'obligation de l'exploitant de payer des taxes au titre de la présente loi.

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Taux de taxe

21.(1) Le taux de la taxe d'occupation commerciale qui s'applique aux établissements commerciaux est fixé à ____ pour cent (___ %).

(2) La taxe d'occupation commerciale est calculée par multiplication de la valeur imposable de l'établissement commercial par le taux de cette taxe.

(3) Les taxes d'occupation commerciale prélevées en vertu de la présente loi sont réputées avoir été imposées le 1er janvier de l'année d'imposition dans laquelle le prélèvement est initialement fait.

Utilisation ou occupation pendant une partie de l'année

22. L'exploitant qui utilise ou occupe un établissement commercial pendant une partie de l'année est tenu de payer, pour chaque mois d'utilisation ou d'occupation, un douzième (1/12) de la taxe d'occupation commerciale imposée sur l'établissement commercial pour l'année et, à cette fin, l'utilisation ou l'occupation de cet établissement pendant la moitié (1/2) ou plus d'un mois est considérée comme l'utilisation ou l'occupation pendant le mois entier.

Paiement de taxes

23.(1) Les taxes d'occupation commerciale sont dues et payables au plus tard le _____ de l'année au cours de laquelle elles sont prélevées.

(2) Les paiements de taxes d'occupation commerciale sont faits au bureau de la Première Nation, pendant les heures d'ouverture normales, par chèque ou mandat ou en argent comptant.

(3) Les paiements de taxes d'occupation commerciale faits par chèque ou mandat sont établis à l'ordre de la Première Nation _____.

Reçus de paiement

24. Sur réception d'un paiement de taxes d'occupation commerciale, l'administrateur fiscal délivre un reçu au contribuable et inscrit le numéro du reçu sur le rôle de taxes sur les activités commerciales en regard de l'établissement commercial visé par le paiement.

Certificat de taxes

25.(1) Sur réception d'une demande écrite accompagnée du paiement du droit prévu au paragraphe (2), l'administrateur fiscal délivre un certificat de taxes indiquant si les taxes relatives à un bien foncier ont été payées ou, dans le cas contraire, le montant des taxes en souffrance.

(2) Le droit à payer pour l'obtention d'un certificat de taxes est de _____ dollars (____ $) pour chaque rôle de taxes sur les activités commerciales faisant l'objet d'une recherche.

Remboursement de taxes

26.(1) Lorsqu'un montant trop élevé de taxes a été imposé à une personne dans une année d'imposition, l'administrateur fiscal lui rembourse le trop-payé de taxes.

(2) Lorsqu'une personne a droit à un remboursement de taxes, le Conseil peut ordonner à l'administrateur fiscal de rembourser la totalité ou une partie du montant en l'appliquant comme crédit à valoir sur les taxes ou autres montants impayés dus à la Première Nation ou qui deviennent

exigibles relativement au bien imposable détenu par la personne.

(3) Lorsqu'une personne a droit à un remboursement de taxes au titre de la présente loi, l'administrateur fiscal lui paie des intérêts de la façon suivante :

a) l'intérêt commence à courir à la date à laquelle les taxes ont initialement été payées à la Première Nation;

b) le taux d'intérêt applicable à chaque période successive de trois (3) mois, commençant le 1er janvier, le 1er avril, le 1er juillet et le 1er octobre de chaque année, est le taux inférieur de deux pour cent (2 %) au taux préférentiel de la banque principale de la Première Nation en vigueur le 15e jour du mois précédant la période de trois mois;

c) l'intérêt n'est pas composé;

d) l'intérêt cesse de courir le jour où le paiement de la somme due est remis ou envoyé par la poste au destinataire ou est effectivement versé.

PARTIE IX
EXEMPTIONS DE TAXE

Exemptions

27. Sont exemptés de la taxe d'occupation commerciale en vertu de la présente loi :

a) l'établissement commercial d'une association d'employés, d'une association ou d'un organisme politique ou professionnel ou d'un organisme de bienfaisance, de métier ou de commerce, constitué ou non en personne morale et qui n'est pas exploité dans un but lucratif ou afin de permettre à ses membres d'en tirer profit;

b) **[Note à la Première Nation : Prévoir et insérer d'autres exemptions, s'il y a lieu; sinon, remanier l'article en supprimant le découpage en alinéas.]**

PARTIE X
RÔLE ET AVIS DE TAXES SUR LES ACTIVITÉS COMMERCIALES

Rôle et avis de taxes sur les activités commerciales

28.(1) Au plus tard le 31 août de chaque année d'imposition, l'administrateur fiscal établit un rôle de taxes sur les activités commerciales pour cette année d'imposition.

(2) Le rôle de taxes sur les activités commerciales est établi sur support papier ou sous forme électronique et contient les renseignements suivants :

a) le nom et l'adresse de l'exploitant inscrit sur le rôle d'évaluation commerciale;

b) l'adresse des établissements commerciaux;

c) la valeur imposable des établissements commerciaux, compte non tenu des exemptions;

d) le montant des taxes d'occupation commerciale prélevées sur le bien foncier pendant l'année d'imposition en cours;

e) le montant impayé de taxes d'occupation commerciale se rapportant aux années d'imposition antérieures, le cas échéant.

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(3) L'administrateur fiscal peut combiner le rôle de taxes sur les activités commerciales avec le rôle d'évaluation commerciale s'il ajoute à ce dernier les renseignements suivants :

a) le montant des taxes d'occupation commerciale prélevées sur le bien foncier pendant l'année d'imposition en cours;

b) le montant impayé de taxes d'occupation commerciale se rapportant aux années d'imposition antérieures, le cas échéant.

(4) L'administrateur fiscal peut combiner le rôle de taxes sur les activités commerciales avec le rôle d'imposition établi en vertu de la Loi sur l'imposition foncière.

(5) Le fait que des renseignements devant paraître sur le rôle de taxes sur les activités commerciales ont été omis ou que des renseignements y figurant sont erronés n'invalide pas le rôle ni les autres renseignements s'y trouvant.

Avis de taxe sur les activités commerciales

29.(1) Au plus tard le 31 août de chaque année d'imposition, l'administrateur fiscal envoie par la poste un avis de taxe sur les activités commerciales à chaque exploitant, à l'adresse indiquée sur le rôle de taxes sur les activités commerciales.

(2) L'administrateur fiscal inscrit sur le rôle de taxes sur les activités commerciales la date de mise à la poste de l'avis de taxe sur les activités commerciales.

(3) L'avis de taxe sur les activités commerciales envoyé par la poste par l'administrateur fiscal constitue un relevé des taxes et une demande de paiement de celles-ci.

(4) Les avis de taxe sur les activités commerciales destinés à plus d'une entreprise peuvent être réunis en un seul avis et également être combinés aux avis d'imposition prévus par la Loi sur l'imposition foncière, s'il s'agit du même contribuable visé par chacun de ces avis.

(5) Lorsque le titulaire d'une charge grevant un bien imposable donne avis de la charge à l'évaluateur et que ce dernier inscrit le nom du titulaire sur le rôle d'évaluation commerciale, l'administrateur fiscal envoie par la poste au titulaire de la charge une copie de tous les avis de taxe sur les activités commerciales émis relativement à ce bien pendant la durée de la charge.

Modification du rôle de taxes sur les activités commerciales

30.(1) L'administrateur fiscal peut corriger le rôle de taxes sur les activités commerciales et annuler ou réduire les taxes frappant un établissement commercial si, après l'établissement de ce rôle, l'évaluateur informe la Première Nation que l'entreprise :

a) soit est admissible à une exemption de taxe par suite d'un changement de propriétaire ou d'un changement d'utilisation;

b) soit a cessé son exploitation et n'est plus soumise à une évaluation commerciale.

(2) Si une erreur ou une omission dans le rôle de taxes sur les activités commerciales ou le rôle d'évaluation commerciale :

a) d'une part, est attribuable au fait que le contribuable a sciemment fourni de faux renseignements à l'évaluateur,

b) d'autre part, a eu pour conséquence l'imposition d'aucune taxe ou l'imposition d'un

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montant de taxe inférieur à celui qui aurait été calculé si le contribuable avait fourni les renseignements exacts à l'évaluateur,

l'administrateur fiscal peut corriger le rôle de taxes sur les activités commerciales pour chaque année où l'évaluation commerciale, le montant de taxe d'occupation commerciale ou l'exemption de taxe était fondé sur les faux renseignements, et imposer des taxes d'occupation commerciale, des pénalités et des intérêts à compter de la date à laquelle les taxes auraient été exigibles n'eussent été les faux renseignements.

Taxes supplémentaires

31.(1) Lorsqu'une entreprise fait l'objet d'une évaluation commerciale supplémentaire, l'administrateur fiscal corrige le rôle de taxes sur les activités commerciales et impose des taxes supplémentaires à cette entreprise.

(2) Les taxes supplémentaires applicables à une entreprise pour une année d'imposition ou une partie de celle-ci sont calculées à l'aide du taux de taxe d'occupation commerciale applicable qu'a fixé la Première Nation pour cette année.

(3) Les taxes supplémentaires imposées en vertu du paragraphe (1) sont payables pour la période commençant à la date de prise d'effet de l'évaluation commerciale supplémentaire au titre de la présente loi et se terminant le 31 décembre de l'année où elle a été faite par l'évaluateur.

Avis de taxe sur les activités commerciales – modifié ou supplémentaire

32.(1) Si une correction ou autre modification est apportée au rôle de taxes sur les activités commerciales, l'administrateur fiscal envoie un avis de taxe sur les activités commerciales modifié à chaque personne devant recevoir un avis de taxe sur les activités commerciales aux termes de l'article 29.

(2) Si des taxes supplémentaires sont imposées, l'administrateur fiscal envoie un avis de taxe sur les activités commerciales supplémentaire à chaque personne devant recevoir un avis de taxe sur les activités commerciales aux termes de l'article 26.

(3) Dans le cas où un avis de taxe sur les activités commerciales modifié indique une réduction du montant de taxes exigibles, l'administrateur fiscal rembourse sans délai, conformément à l'article 26, le trop-payé de taxes.

(4) Dans le cas où un avis de taxe sur les activités commerciales modifié indique une augmentation du montant de taxes exigibles, ces taxes sont dues et payables à la date de mise à la poste de l'avis de taxe sur les activités commerciales modifié; cependant, le contribuable dispose d'un délai de trente (30) jours pour payer ces taxes, et aucun intérêt ni pénalité ne peuvent y être ajoutés pendant cette période.

(5) Lorsque des taxes supplémentaires sont imposées, ces taxes sont dues et payables à la date de mise à la poste de l'avis de taxe sur les activités commerciales supplémentaire; cependant, le contribuable dispose d'un délai de quatre-vingt-dix (90) jours pour payer ces taxes, et aucun intérêt ni pénalité ne peuvent y être ajoutés pendant cette période.

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PARTIE XI
PÉNALITÉS, INTÉRÊTS ET CONTRÔLE D'APPLICATION

Pénalités et intérêts sur les taxes impayées

33. Si la totalité ou une partie des taxes d'occupation commerciale est toujours en souffrance après le **[Note à la Première Nation : Insérer la date d'exigibilité]** de l'année dans laquelle elles sont imposées, le montant impayé est assujetti aux mêmes pénalités et intérêts que ceux frappant les impôts impayés au titre de la Loi sur l'imposition foncière, et la partie XI de celle-ci s'applique à cette fin. **[Note à la Première Nation : Confirmer que ce renvoi est exact.]**

Perception et contrôle d'application

34.(1) Les taxes prélevées aux termes de la présente loi constituent une créance de la Première Nation à la charge de l'exploitant qui est recouvrable par elle devant un tribunal compétent; leur recouvrement peut aussi être effectué par toute autre méthode autorisée par la Loi sur l'imposition foncière ou tout autre texte législatif applicable et, à cette fin, les parties XIII, XIV, XV et XVI **[Note à la Première Nation : Confirmer que ces parties correspondent aux dispositions sur la perception et le contrôle d'application de la Loi sur l'imposition foncière de la Première Nation]** de cette loi s'appliquent à la perception des taxes d'occupation commerciale impayées et aux mesures de contrôle d'application nécessaires, y compris le recouvrement des frais de telles mesures engagés par la Première Nation.

(2) Le recours à une méthode de perception et de contrôle d'application n'empêche pas le recouvrement par une ou plusieurs autres méthodes.

PARTIE XII
DISPOSITIONS GÉNÉRALES

Communication de renseignements

35.(1) L'administrateur fiscal, l'évaluateur ou toute autre personne ayant la garde ou le contrôle de renseignements ou d'archives obtenus ou créés en vertu de la présente loi ne peut communiquer ces renseignements ou archives sauf, selon le cas :

a) dans le cadre de l'application de la présente loi ou de l'exercice de fonctions aux termes de celle-ci;

b) dans le cadre d'une procédure devant le Comité de révision des évaluations foncières ou un tribunal judiciaire, ou aux termes d'une ordonnance judiciaire;

c) en conformité avec le paragraphe (2).

(2) L'administrateur fiscal peut communiquer au mandataire d'un exploitant des renseignements confidentiels concernant un bien foncier si la communication de ces renseignements a été autorisée par écrit par l'exploitant.

(3) Le mandataire ne peut utiliser les renseignements communiqués aux termes du paragraphe (2) qu'aux fins autorisées par écrit par l'exploitant.

Communication aux fins de recherche

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36. Malgré l'article 35 :

a) l'administrateur fiscal peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, pourvu que ces renseignements et archives ne contiennent pas de renseignements sous une forme permettant d'identifier des individus ni de renseignements commerciaux permettant d'identifier des entreprises;

b) le Conseil peut communiquer des renseignements et des archives à un tiers à des fins de recherche, y compris la recherche statistique, sous une forme permettant d'identifier des individus ou des entreprises, pourvu que les conditions suivantes soient réunies :

(i) la recherche ne peut vraisemblablement être effectuée que si les renseignements sont fournis sous une forme permettant d'identifier des individus ou des entreprises,

(ii) le tiers a signé une entente avec le Conseil dans laquelle il s'engage à se conformer aux exigences du Conseil concernant l'utilisation, la confidentialité et la sécurité des renseignements.

Validité

37. Aucune disposition de la présente loi ne peut être annulée ou invalidée, et l'obligation d'une personne de payer des taxes ou autres montants imposés en vertu de la présente loi ne peut être modifiée, en raison :

a) d'une erreur ou d'une omission dans une estimation, ou d'une estimation fondée uniquement sur les renseignements dont dispose l'évaluateur ou l'administrateur fiscal;

b) d'une erreur ou d'une omission commise dans un rôle d'évaluation commerciale, un rôle de taxes sur les activités commerciales, un avis d'évaluation commerciale, un avis de taxe sur les activités commerciales ou tout autre avis donné sous le régime de la présente loi;

c) du défaut de la part de la Première Nation, de l'administrateur fiscal ou de l'évaluateur de prendre des mesures dans le délai prévu.

Restriction

38.(1) Nul ne peut engager une action ou une procédure en vue du remboursement des sommes versées à la Première Nation, que ce soit dans le cadre d'une contestation ou autrement, au titre d'une demande, valide ou invalide, concernant les taxes ou tout autre montant payé aux termes de la présente loi, après l'expiration d'un délai de six (6) mois suivant la date du fait générateur du litige.

(2) Si aucune action ou procédure n'est engagée dans le délai prévu au présent article, les sommes versées à la Première Nation sont réputées avoir été versées de plein gré par l'intéressé.

Avis

39.(1) Lorsque la présente loi exige la transmission d'un avis par la poste ou qu'elle ne précise pas le mode de transmission, l'avis est transmis, selon le cas :

a) par la poste, à l'adresse postale habituelle du destinataire ou à son adresse indiquée sur le rôle d'évaluation commerciale;

b) si l'adresse du destinataire est inconnue, par affichage d'une copie de l'avis dans un endroit

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bien en vue sur le bien foncier du destinataire;

c) par remise de l'avis en mains propres ou par service de messagerie au destinataire, ou à son adresse postale habituelle ou à l'adresse indiquée sur le rôle d'évaluation commerciale.

(2) Sauf disposition contraire de la présente loi :

a) l'avis transmis par la poste est réputé reçu le cinquième jour suivant sa mise à la poste;

b) l'avis affiché sur un bien foncier est réputé reçu le deuxième jour après avoir été affiché;

c) l'avis remis en mains propres est réputé reçu au moment de sa remise.

Interprétation

40.(1) Les dispositions de la présente loi sont dissociables. Si une disposition de la présente loi est pour quelque raison déclarée invalide par une décision d'un tribunal compétent, elle est alors retranchée de la présente loi et la décision du tribunal ne porte pas atteinte à la validité des autres dispositions de la présente loi.

(2) Les dispositions de la présente loi exprimées au présent s'appliquent à la situation du moment.

(3) Dans la présente loi, le pluriel ou le singulier s'appliquent, le cas échéant, à l'unité et à la pluralité.

(4) La présente loi est censée apporter une solution de droit et s'interprète de la manière la plus équitable et la plus large qui soit compatible avec la réalisation de ses objectifs.

(5) Les renvois dans la présente loi à un texte législatif sont réputés se rapporter à sa version éventuellement modifiée et visent tous les règlements d'application de ce texte.

(6) Les intertitres ne font pas partie de la présente loi, n'y figurant que pour faciliter la consultation.

Entrée en vigueur

41. La présente loi entre en vigueur le jour suivant son agrément par la Commission de la fiscalité des premières nations.

LA PRÉSENTE LOI EST DÛMENT ÉDICTÉE par le Conseil en ce _____ jour de _____ 20___, à _____, dans la province du Manitoba.

Le quorum du Conseil est constitué de _____ (_____) membres du Conseil.

[Nom]
Chef [veuillez inscrire le nom au complet]

[Nom]
Conseiller [veuillez inscrire le nom au complet]

[Nom]
Conseiller [veuillez inscrire le nom au complet]

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ANNEXE I

DEMANDE DE RENSEIGNEMENTS DE L'ADMINISTRATEUR FISCAL / L'ÉVALUATEUR DE LA PREMIÈRE NATION _____

À : _____

ADRESSE : _____

DESCRIPTION DU BIEN FONCIER : _____

_____

DATE DE LA DEMANDE : _____

EN VERTU de l'article ___ de la *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable à l'occupation commerciale (20___)*, je vous demande de me fournir, par écrit, au plus tard le _____ (**Note : la date doit être postérieure d'au moins vingt et un (21) jours à la date de transmission de la demande)**, les renseignements suivants concernant l'intérêt foncier susmentionné :

(1)

(2)

(3)

Si la demande est adressée par l'évaluateur, le défaut de lui fournir les renseignements demandés au plus tard à la date indiquée ci-dessus peut avoir comme conséquence qu'il fasse l'évaluation du bien foncier à partir des renseignements dont il dispose.

_____
Administrateur fiscal / Évaluateur de la Première Nation _____
Fait le _____ 20___.

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ANNEXE II

AVIS D'ÉVALUATION COMMERCIALE

À : _____

ADRESSE : _____

DESCRIPTION DE L'ÉTABLISSEMENT COMMERCIAL : _____

_____

PRENEZ AVIS que le rôle d'évaluation commerciale a été certifié par l'évaluateur de la Première Nation _____ et remis au Conseil de la Première Nation.

PRENEZ AVIS que la (les) personne(s) suivante(s) est (sont) l'exploitant (les exploitants) de l'entreprise et est (sont) tenue(es) de payer la taxe d'occupation commerciale à l'égard de l'entreprise :

[Nom(s) et adresse(s)]

La valeur imposable de l'établissement commercial est de :

L'établissement commercial est exempté de la taxe comme suit :

PRENEZ AVIS que vous pouvez, dans les vingt et un (21) jours suivant la date de mise à la poste du présent avis, demander un réexamen de cette évaluation en présentant par écrit une demande de réexamen en la forme prévue dans la *Loi sur l'évaluation foncière de la Première Nation _____ (20___)*. Dans les vingt et un (21) jours suivant la réception de votre demande de réexamen, l'évaluateur réexaminera l'évaluation et vous fera part des résultats du réexamen. Si l'évaluateur détermine que le bien foncier aurait dû être évalué différemment, il vous offrira de modifier l'évaluation.

ET PRENEZ AVIS que vous pouvez, dans les quarante-cinq (45) jours suivant la date de mise à la poste du présent avis, en appeler de la présente évaluation auprès du Comité de révision des évaluations foncières. L'avis d'appel doit être établi par écrit en la forme prévue dans la *Loi sur l'évaluation foncière de la Première Nation _____ (20___)*.

_____
Évaluateur de la Première Nation _____

Fait le _____ 20___.

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ANNEXE III

CERTIFICATION DU RÔLE D'ÉVALUATION COMMERCIALE PAR L'ÉVALUATEUR

L'évaluateur certifie le rôle d'évaluation commerciale de la manière suivante :

Je soussigné, _____, en ma qualité d'évaluateur de la Première Nation _____, certifie que le présent rôle est le rôle d'évaluation commerciale de la Première Nation _____ pour l'année 20___ et qu'il est complet et a été établi conformément aux exigences de la *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable à l'occupation commerciale (20___).*

_____
(Signature de l'évaluateur)

Fait le _____ 20__, à _____, _____.
(ville) (province)

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ANNEXE IV

DÉCLARATION DES FINS AUXQUELLES SERVIRONT LES RENSEIGNEMENTS RELATIFS À L'ÉVALUATION

Moi, _____ [nom], du _____ [adresse], _____ [ville], _____ [province], _____ [code postal], je déclare et j'atteste que je n'utiliserai pas le rôle d'évaluation commerciale ou les renseignements y figurant pour obtenir des noms, adresses ou numéros de téléphone à des fins de sollicitation, que celle-ci soit faite par téléphone, par la poste ou par tout autre moyen, ni pour harceler un individu.

En outre, je déclare et j'atteste que les renseignements relatifs à l'évaluation que je reçois serviront aux fins suivantes :

(1) une plainte ou un appel déposé en vertu de la *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable à l'occupation commerciale (20___)*;

(2) l'examen d'une évaluation pour déterminer s'il y a lieu de procéder à un réexamen ou à un appel de l'évaluation;

(3) autre : _____.

Signé par : _____
[inscrire votre nom en lettres moulées]

Fait le _____ 20___.

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ANNEXE V

AVIS DE TAXE SUR LES ACTIVITÉS COMMERCIALES

À : _____

ADRESSE : _____

NOM ET ADRESSE DE L'ÉTABLISSEMENT COMMERCIAL : _____

_____

EN VERTU de la *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable à l'occupation commerciale (20___)*, des taxes d'occupation commerciale d'un montant de _____ dollars (_____ $) sont prélevées relativement à l'établissement commercial susmentionné.

La (les) personne(s) suivante(s) est (sont) l'exploitant (les exploitants) de l'entreprise et est (sont) tenue(es) de payer les taxes d'occupation commerciale à l'égard de l'entreprise : [Nom(s) et adresse(s)]

Les taxes sont dues et payables au plus tard le _____ . Les paiements au titre des taxes impayées, des pénalités et des intérêts sont exigibles et doivent être acquittés immédiatement.

Les paiements doivent être faits au bureau de la Première Nation _____ , situé au [adresse], pendant les heures d'ouverture normales, par chèque ou mandat ou en argent comptant.

Les taxes qui ne sont toujours pas payées le _____ entraîneront des pénalités et des intérêts, conformément à la *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable à l'occupation commerciale (20___)* et à la *Loi sur l'imposition foncière de la Première Nation _____ (20__)*.

Les nom et adresse de la (des) personne(s) tenue(s) de payer les taxes sont les suivants :

_____

_____

Valeur imposable de l'établissement commercial :	_____ $
Taxes d'occupation commerciale (année en cours) :	_____ $
Taxes d'occupation commerciale impayées (années antérieures) :	_____ $
Pénalités :	_____ $
Intérêts :	_____ $
Frais :	_____ $
Montant total à payer :	_____ $

_____

Administrateur fiscal de la Première Nation _____

Fait le _____ 20___.

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ANNEXE VI

CERTIFICAT DE TAXES

Relativement à l'établissement commercial désigné comme _____ et conformément à la *Loi sur la taxe sur les activités commerciales de la Première Nation _____ applicable à l'occupation commerciale (20___)*, je certifie que :

À la date du présent certificat, toutes les taxes d'occupation commerciale dues et payables à l'égard de l'établissement commercial susmentionné ont été acquittées.

OU

À la date du présent certificat, les taxes impayées, y compris les intérêts, les pénalités et les frais connexes, d'un montant de _____ dollars (_____ $) sont exigibles à l'égard de l'établissement commercial susmentionné.

Les personnes suivantes sont solidairement responsables du paiement de la totalité des taxes impayées :

_____

_____

_____

Administrateur fiscal de la Première Nation _____

Fait le _____ 20___.

Modèle

PROCEDURES RESPECTING THE APPROVAL OF FIRST NATION LOCAL REVENUE LAWS

PART I
PREAMBLE

WHEREAS:

A. Subsection 5(2) of the *First Nations Fiscal Management Act* gives the First Nations Tax Commission the authority to establish procedures respecting the approval of First Nation local revenue laws enacted under subsection 5(1) of the Act;

B. Procedures are established by the Commission to provide transparent and efficient processes for the approval of local revenue laws by the Commission to assist the Commission in fulfilling its statutory obligations under the Act; and

C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

PART II
PURPOSE

These Procedures apply to the approval of local revenue laws submitted to the Commission under the Act.

PART III
AUTHORITY AND PUBLICATION

These Procedures are established under subsection 35(2) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV
APPLICATION

These Procedures apply to every local revenue law submitted to the Commission for approval under the Act. The requirements set out in these Procedures are in addition to any requirements set out in the Act.

PART V
DEFINITIONS

In these Procedures:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"First Nation" means a First Nation submitting a law to the Commission for approval;

"law" means a local revenue law made under subsection 5(1) of the Act; and

"standards" means any standards established by the Commission under subsection 35(1) of the Act.

Except as otherwise provided in these Procedures, words and expressions used in these Procedures have the same meaning as in the Act.

PART VI

PROCEDURES

1. Review and Approval Consideration by Commission

1.1 When the Commission receives a law for approval consideration, the Commission will, in accordance with the Act, review the law, any written representations received by the Commission in accordance with section 7 of the Act, and any other information it considers relevant in order to make an approval decision.

1.2 The Commission may adjourn its review of the law until it receives such further information requested from a First Nation under subsection 8(5) of the Act in order to review and approve the law.

2. Approval Where Compliance

Where a law complies with the Act and the standards, the Commission will approve the law as required by the Act.

3. Non-compliance with Legislative Requirements

Where a law does not comply with the Act and the standards, the Commission may decide not to approve the law.

4. Adjournment of Law Review where Non-compliance with Legislative Requirements

4.1 Where a law does not comply with the Act and the standards, the Commission may adjourn its review of the law and request that the Council consider amending the law to comply with the Act and the standards.

4.2 Where the Commission adjourns a law review under subsection 4.1, the Commission may

(a) notify the First Nation of the amendments necessary to comply with the legislative requirements;

(b) advise the First Nation whether the Commission considers that the identified amendments are not significant within the meaning of subsections 6(2) and 8(2) of the Act; and

(c) set a time frame for the First Nation to make an amending law and submit the amending law to the Commission for review and approval in conjunction with the original law submitted to the Commission.

5. Proceeding with Review and Approval Consideration of Original Law

5.1 Where a First Nation notified under subsection 4.2 does not submit an amending law within the stipulated time frame, the Commission may without notice resume its review and approval consideration of the law originally submitted to the Commission for review and approval.

5.2 If the Commission did not set a time frame under subsection 4.2, the Commission may at any time give notice to the First Nation of its intention to resume its review and approval consideration of the law originally submitted on or after the date set out in that notice.

5.3 Where a First Nation notified under subsection 5.2 does not submit an amending law on or before the date set out in the notice, the Commission may without further notice resume its review and approval consideration of the law originally submitted to the Commission for review and approval.

6. Submitting an Amending Law

6.1 Where the Commission has adjourned a law review under subsection 4.1, the First Nation may, within the stipulated time frame, if any, make an amending law and submit the amending law to the Commission for review and approval consideration.

6.2 Where the First Nation submits an amending law under subsection 6.1, the Commission may proceed with the review and approval consideration of the amending law in conjunction with the review and approval of the original law submitted to the Commission.

6.3 Except where the Commission has exempted a First Nation from subsections 6(1) and 8(1) of the Act, the First Nation must comply with the requirements in those subsections when making and submitting an amending law.

7. Compliance with Sections 6 and 8 of the Act

A First Nation submitting an amending law for review and approval may request an exemption from subsections 6(1) and 8(1) of the Act by submitting a written request to the Commission and reasons in support of the request, either

(a) at the time of submitting the amending law for review and approval; or

(b) before making the amending law, provided a copy of the proposed amending law is included with the request.

8. Exemption Decisions under Subsections 6(2) and 8(2) of the Act

8.1 When the Commission receives an exemption request under subsections 6(2) and 8(2) of the Act concurrently with a request for the review and approval of an amending law, the Commission will consider the exemption request before beginning its review and approval process.

8.2 Without limiting the Commission's discretion, the Commission may consider the following as part of its decision under subsections 6(2) and 8(2) of the Act:

(a) whether the amendments are solely technical or typographical;

(b) whether the amendments are necessary to bring the original law into compliance with the Act or the standards; and

(c) the nature and extent of any impact on taxpayers, members of the First Nation or others who may be affected by the amending law.

8.3 Where the Commission gives an exemption under subsections 6(2) or 8(2) of the Act,

(a) the Commission may immediately proceed with its review and approval decision if the First Nation has concurrently submitted the amending law for review and approval; or

(b) the Commission will advise the First Nation of the exemption so that the First Nation may proceed with the proposed amending law.

9. Notification to Person Making a Section 7 Representation

Where the Commission receives a written representation in accordance with section 7 of the Act, the Commission will

(a) notify the person who made the representation that the Commission has received the representation; and

(b) notify that person of the Commission's law approval decision.

10. **Notice and Certificate of Approval**

10.1 Where the Commission approves a law, the Commission will notify the First Nation of the decision and provide a certificate of that approval.

10.2 Where the Commission does not approve a law, the Commission will notify the First Nation of the decision.

PART VII
EFFECTIVE DATE

These Procedures are established and in effect as of June 10, 2009.

PART VIII
ENQUIRIES

All enquiries respecting these Procedures should be directed to:

First Nations Tax Commission
321 – 345 Chief Alex Thomas Way
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

PROCÉDURE D'AGRÉMENT DES TEXTES LÉGISLATIFS SUR LES RECETTES LOCALES DES PREMIÈRES NATIONS

PARTIE I
PRÉAMBULE

ATTENDU :

A. que le paragraphe 5(2) de la *Loi sur la gestion financière des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir la procédure applicable à l'agrément des textes législatifs sur les recettes locales pris en vertu du paragraphe 5(1) de la Loi;

B. que cette procédure est établie par la Commission afin d'instaurer un processus transparent et efficace pour l'agrément des textes législatifs sur les recettes locales et ainsi de l'aider à s'acquitter de ses obligations découlant de la Loi;

C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

PARTIE II
OBJET

La présente procédure s'applique à l'agrément des textes législatifs sur les recettes locales qui sont présentés à la Commission dans le cadre de la Loi.

PARTIE III
AUTORISATION ET PUBLICATION

La présente procédure est établie en vertu du paragraphe 35(2) de la Loi et est publiée dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi. Les exigences énoncées dans la présente procédure s'ajoutent à celles établies dans la Loi.

PARTIE IV
APPLICATION

La présente procédure s'applique à tous les textes législatifs sur les recettes locales qui sont soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V
DÉFINITIONS

Les définitions qui suivent s'appliquent à la présente procédure.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.

« Conseil » S'entend du conseil de la première nation, au sens de la Loi.

« Loi » La *Loi sur la gestion financière des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« normes » Normes établies par la Commission en vertu du paragraphe 35(1) de la Loi.

« première nation » Première nation qui soumet un texte législatif à la Commission pour agrément.

« texte législatif » Texte législatif sur les recettes locales pris en vertu du paragraphe 5(1) de la Loi.

Sauf disposition contraire prévue dans la présente procédure, les termes utilisés dans celle-ci s'entendent au sens de la Loi.

PARTIE VI
PROCÉDURE

1. Examen et décision de la Commission sur l'agrément

1.1 Lorsque la Commission reçoit un texte législatif soumis pour agrément, elle procède, en conformité avec la Loi, à l'examen du texte législatif, des observations écrites qui lui ont été présentées, le cas échéant, conformément à l'article 7 de la Loi, ainsi que de tout autre renseignement qu'elle juge pertinent, afin de prendre une décision sur l'agrément.

1.2 La Commission peut ajourner l'examen du texte législatif jusqu'à ce qu'elle reçoive les autres renseignements qu'elle a demandés à la première nation en vertu du paragraphe 8(5) de la Loi aux fins d'examen et d'agrément du texte législatif.

2. Agrément en cas de conformité

Si le texte législatif est conforme à la Loi et aux normes, la Commission agrée celui-ci comme l'exige la Loi.

3. Non-conformité aux exigences législatives

Si le texte législatif n'est pas conforme à la Loi et aux normes, la Commission peut décider de ne pas l'agréer.

4. Ajournement de l'examen en cas de non-conformité aux exigences législatives

4.1 Dans le cas où le texte législatif n'est pas conforme à la Loi et aux normes, la Commission peut en ajourner l'examen et demander au Conseil d'envisager de modifier le texte législatif afin de le rendre conforme à la Loi et aux normes.

4.2 Lorsqu'elle ajourne l'examen du texte législatif en vertu du paragraphe 4.1, la Commission peut :

a) aviser la première nation des modifications qui sont nécessaires pour rendre le texte législatif conforme aux exigences législatives;

b) indiquer à la première nation si elle estime que les modifications en question ne sont pas importantes au sens des paragraphes 6(2) et 8(2) de la Loi;

c) fixer le délai dans lequel la première nation doit prendre un texte législatif modificatif et le soumettre à la Commission pour examen et agrément conjointement avec l'examen et l'agrément du texte législatif original présenté à celle-ci.

5. Examen et décision sur l'agrément du texte législatif original

5.1 Lorsque la première nation ayant reçu l'avis prévu au paragraphe 4.2 ne soumet pas un texte législatif modificatif dans le délai fixé, la Commission peut sans préavis poursuivre l'examen, en vue d'une décision sur l'agrément, du texte législatif original qui lui a été soumis pour examen et agrément.

5.2 Si la Commission n'a pas fixé de délai selon le paragraphe 4.2, elle peut à tout moment aviser la première nation de son intention de poursuivre, à la date indiquée dans l'avis ou après celle-ci, l'examen du texte législatif original en vue de prendre une décision sur l'agrément de celui-ci.

5.3 Lorsque la première nation ayant reçu l'avis prévu au paragraphe 5.2 ne soumet pas un texte législatif modificatif au plus tard à la date indiquée dans l'avis, la Commission peut, sans autre avis, poursuivre l'examen, en vue d'une décision sur l'agrément, du texte législatif original qui lui a été soumis pour examen et agrément.

6. Présentation d'un texte législatif modificatif

6.1 Dans le cas où la Commission a ajourné l'examen du texte législatif en vertu du paragraphe 4.1, la première nation peut, dans le délai fixé, prendre un texte législatif modificatif et le soumettre à la Commission pour examen et agrément.

6.2 Si la première nation soumet un texte législatif modificatif conformément au paragraphe 6.1, la Commission peut procéder à l'examen de ce texte en vue d'une décision sur l'agrément de celui-ci conjointement avec l'examen et l'agrément du texte législatif original qui lui a été soumis.

6.3 Sauf dans le cas où la Commission l'a exemptée de l'application des paragraphes 6(1) et 8(1) de la Loi, la première nation est tenue de se conformer aux exigences énoncées à ces paragraphes lorsqu'elle prend et soumet un texte législatif modificatif.

7. Conformité aux articles 6 et 8 de la Loi

La première nation qui soumet un texte législatif modificatif pour examen et agrément peut demander d'être exemptée de l'application des paragraphes 6(1) et 8(1) de la Loi en présentant par écrit à la Commission une demande à cet effet avec les raisons à l'appui :

a) soit au moment de soumettre le texte législatif modificatif pour examen et agrément;

b) soit avant de prendre le texte législatif modificatif, pourvu qu'une copie du projet de ce texte accompagne la demande.

8. Décisions relatives aux exemptions visées aux paragraphes 6(2) et 8(2) de la Loi

8.1 Lorsque la Commission reçoit une demande d'exemption au titre des paragraphes 6(2) et 8(2) de la Loi conjointement avec une demande d'examen et d'agrément d'un texte législatif modificatif, elle traite la demande d'exemption avant d'entreprendre le processus d'examen et d'agrément.

8.2 Sans que soit limité le pouvoir discrétionnaire de la Commission, celle-ci peut considérer les éléments suivants comme faisant partie de la décision qu'elle prend en vertu des paragraphes 6(2) et 8(2) de la Loi :

a) le fait que les modifications sont ou non uniquement de nature technique ou typographique;

b) le fait que les modifications sont nécessaires ou non pour rendre le texte législatif original conforme à la Loi ou aux normes;

c) la nature et l'ampleur des répercussions sur les contribuables, les membres de la première nation ou d'autres personnes qui peuvent être touchées par le texte législatif modificatif.

8.3 Lorsque la Commission accorde une exemption en vertu des paragraphes 6(2) ou 8(2) de la Loi :

a) elle peut entreprendre immédiatement le processus d'examen et de décision sur

l'agrément, si la première nation a soumis conjointement le texte législatif modificatif pour examen et agrément;

b) sinon, elle avise la première nation de l'exemption afin que celle-ci puisse procéder à la prise du texte législatif modificatif proposé.

9. Avis aux personnes qui présentent des observations au titre de l'article 7

Lorsqu'elle reçoit des observations écrites conformément à l'article 7 de la Loi, la Commission :

a) avise la personne qui a présenté ces observations qu'elle les a reçues;

b) avise cette personne de sa décision sur l'agrément du texte législatif.

10. Avis et certificat d'agrément

10.1 Si la Commission agrée le texte législatif, elle avise la première nation de sa décision et lui remet un certificat d'agrément.

10.2 Si la Commission décide de ne pas agréer le texte législatif, elle avise la première nation de sa décision.

PARTIE VII
ENTRÉE EN VIGUEUR

La présente procédure est établie et entre en vigueur le 10 juin 2009.

PARTIE VIII
DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant la présente procédure doivent être adressées à :

Commission de la fiscalité des premières nations
345, Chief Alex Thomas Way, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

Laws under the *First Nations Fiscal Management Act (FMA)*

Lois sous le régime de la *Loi sur la gestion financière des premières nations (LGFPN)*

First Nation laws approved by the First Nations Tax Commission under Section 5 of the FMA and First Nation laws approved by the First Nations Financial Management Board under Section 9 of the FMA

Lois des premières nations agréées par la Commission de la fiscalité des premières nations en vertu del'article 5 de la LGFPN et lois des premières nations agréées par le Conseil de gestion financière des Premières nations en vertu de l'article 9 de la LGFPN

Alberta

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Bigstone Cree First Nation in the Province of Alberta,

Bigstone Cree First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

BIGSTONE CREE FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Bigstone Cree First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

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

"Assessment Law" means the *Bigstone Cree First Nation Property Assessment and Taxation Bylaw*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Bigstone Cree First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Bigstone Cree First Nation Property Assessment and Taxation By-law.*

3. The First Nation's annual budget for the budget year beginning January 1, 2016 and ending December 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017 and ending December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or

change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of May, 2016 at Wabasca in the Province of Alberta.

A quorum of Council consists of Six) (6) members of Council.

Chief: **Gordon T. Auger**

Councillor: **Josie Auger**

Councillor : **Gloria Anderson**

Councillor: **Ivan Alook**

Councillor: **Bert Alook**

Councillor: **Art Bigstone**

Councillor: **Clara Moberly**

Councillor: **Francis Gladue**

Councillor : **Stella Noskiye**

Councillor: **Edward Bigstone**

Councillor: **Freda Alook- Gambler**

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 748,506.74
TOTAL REVENUES	**$ 748,506.74**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$1,060,000
b. General Administrative	$25,000
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	$27,000
6. Contingency Amounts	$74,850
TOTAL EXPENDITURES	**$1,186,850**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$	512,475
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$	
BALANCE		**$74,131**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Bigstone Cree First Nation in the Province of Alberta,

Bigstone Cree First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

BIGSTONE CREE FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Bigstone Cree First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Bigstone Cree First Nation Property Assessment and Taxation Bylaw*;

"First Nation" means the Bigstone Cree First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Bigstone Cree First Nation Property Assessment and Taxation Bylaw*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of May, 2016 at Wabasca in the Province of Alberta.

A quorum of Council consists of 6 (SIX) members of Council.

Chief: **Gordon T. Auger**

Councillor: **Josie Auger**

Councillor : **Gloria Anderson**

Councillor: **Ivan Alook**

Councillor: **Bert Alook**

Councillor: **Art Bigstone**

Councillor: **Clara Moberly**

Councillor: **Francis Gladue**

Councillor : **Stella Noskiye**

Councillor: **Edward Bigstone**

Councillor: **Freda Alook- Gambler**

SCHEDULE
2016 TAX RATES

PROPERTY CLASS	RATE PER $1 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	2.49%
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	2.13%

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beaver Lake Cree Nation in the Province of Alberta,

Beaver Lake Cree Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEAVER LAKE CREE NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Beaver Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Beaver Lake Cree Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Beaver Lake Cree Nation Property Assessment Law, 2016*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Beaver Lake Cree Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxation Law" means the *Beaver Lake Cree Nation Property Taxation Law, 2016*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016 and ending December 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017 and ending December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 7, and all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8 day of September, 2016 at Beaver Lake Reserve in the Province of Alberta.

A quorum of Council consists of three (3) members of Council.

Chief Germaine Anderson

Councillor Charlene Cardinal

Councillor Kurtis Gladue

Councillor Gary Lameman

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 17,696.58
TOTAL REVENUES	**$ 17,696.58**

PART 2: EXPENDITURES

1. General Government Expenditures	$15,926.58
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
6. Contingency Amounts	**$ 1,770**

TOTAL EXPENDITURES

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$

BALANCE **$0**

$0

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beaver Lake Cree Nation in the Province of Alberta,

Beaver Lake Cree Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEAVER LAKE CREE NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Beaver Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Beaver Lake Cree Nation Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Beaver Lake Cree Nation Property Assessment Law, 2016*;

"First Nation" means the Beaver Lake Cree Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Beaver Lake Cree Nation Property Taxation Law, 2016.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8 day of September, 2016 at Beaver Lake in the Province of Alberta.

A quorum of Council consists of three (3) members of Council.

Chief Germaine Anderson

Councillor Charlene Cardinal

Councillor Kurtis Gladue

Councillor Gary Lameman

SCHEDULE
2016 TAX RATES

PROPERTY CLASS	RATE PER $1 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	2.24%
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	1.88%

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beaver Lake Cree Nation in the Province of Alberta,

Beaver Lake Cree Nation Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEAVER LAKE CREE NATION

PROPERTY ASSESSMENT LAW, 2016

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XI	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 35 of the *Constitution Act, 1982* and the *United Nations Declaration on the Rights of Indigenous Peoples*, which include for greater certainty the inherent treaty and aboriginal right to self-determination, as well as section 5 of the *First Nations Fiscal Management Act*, the council of the Beaver Lake Cree Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Beaver Lake Cree Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Beaver Lake Cree Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*; and

D. Nothing in this Law is to be construed to assert or affect in any way any treaty or aboriginal rights of the Beaver Lake Cree Nation, or to limit, derogate from, expand or recognize any treaty or aboriginal rights of the Beaver Lake Cree Nation;

NOW THEREFORE the Council of the Beaver Lake Cree Nation duly enacts as follows:

PART I
CITATION

1. This Law may be cited as the *Beaver Lake Cree Nation Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2. (1) In this Law:

"**Act**" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"**assessable property**" means property in respect of which an assessment has been or may be prepared under this Law;

"**assessed value**" means the value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"**assessment**" means a value of property determined in accordance with this Law;

"**Assessment Notice**" means a notice containing the information set out in Schedule IV;

"**Assessment Review Board**" means a board established by Council in accordance with Part IX;

"**assessment roll**" means a roll prepared pursuant to this Law and includes a supplementary assessment roll, an amended assessment roll, and an assessment roll referenced under subsection 9(3);

"**assessment year**" means the year prior to the taxation year;

"**assessor**" means a person appointed by Council under subsection 3(1);

"**chair**" means the chair of the Assessment Review Board;

"**complainant**" means a person who commences an appeal of an assessment under this Law;

"**Council**" has the meaning given to that term in the Act;

"**First Nation**" means the Beaver Lake Cree Nation, being a band named in the schedule to the Act;

"**holder**" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"**improvement**" means

(a) a structure,

(b) any thing attached or secured to a structure that would be transferred without special mention by transfer or sale of the structure,

(c) a manufactured home, mobile home, modular home or travel trailer, and

(d) machinery and equipment;

"**interest in land**" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"**Notice of Appeal**" means a notice containing the information set out in Schedule VI;

"**Notice of Hearing**" means a notice containing the information set out in Schedule VIII;

"**Notice of Withdrawal**" means a notice containing the information set out in Schedule VII;

"**Order to Attend/Produce Documents**" means an order containing the information set out in Schedule X;

"**party**", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"**person**" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"**property class**" means those categories of property established in subsection 6(1) for the purposes of assessment and taxation;

"**Province**" means the province of Alberta;

"**reserve**" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"**resolution**" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"**secretary**" means the secretary of the Assessment Review Board appointed under section 25;

"**supplementary Assessment Notice**" means a notice containing the information required under subsection 18(9);

"**supplementary assessment roll**" means an assessment roll under subsections 18(5) and 18(6);

"**tax administrator**" means the person appointed by Council to that position under the Taxation Law;

"**Taxation Law**" means the *Beaver Lake Cree Nation Property Taxation Law, 2016*;

"**taxation year**" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"**taxes**" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(2)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3. (1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5. (1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) An assessment must be an estimate of the value of an interest in land on July 1 of the assessment year.

(3) For the purposes of assessing interests in land, the assessor must, in a fair and equitable manner,

(a) follow the procedures set out in the Provincial assessment legislation, or

(b) where there are no such procedures, the assessor must take into consideration assessments of property on the reserve that are similar to the property being assessed.

(4) Each assessment of non-linear property must reflect the

(a) characteristics and physical condition of the interest in land on December 31 of the assessment year; and

(b) valuation standard that would apply under the Provincial regulations for that interest in land if it were located off the reserve.

(5) Each assessment of a railway must be based on a report provided by December 31 to the First Nation by the holder or the person that operates the railway, showing the

(a) amount of land on the reserve occupied by the railway for roadway; and

(b) amount of land on the reserve occupied by the railway for purposes other than roadway.

(6) If the person who received the request does not provide the report required by subsection (5), the assessor must prepare the assessment using whatever information is available about the railway.

(7) Unless subsection (6) applies, an assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

(8) No assessment is to be prepared for

(a) linear property that is under construction but not completed on or before October 31 of the assessment year, unless it is capable of being used for the transmission of gas, oil or electricity;

(b) new improvements that are intended to be used for or in connection with a manufacturing or processing operation and are not completed or in operation on or before December 31 of the assessment year; or

(c) new improvements that are intended to be used for the storage of materials manufactured or processed by the improvements referred to in paragraph (b), if the improvements are not completed or in operation on or before December 31 of the assessment year.

(9) Each assessment of linear property must reflect

(a) the valuation standard that would apply under the Provincial regulations for that interest in land if it were located off the reserve; and

(b) the specifications and characteristics of the linear property on October 31 of the assessment year in respect of the linear property, as contained in

(i) the records of the Alberta Utilities Commission, the Energy Resources Conservation Board or the Alberta Energy Regulator or any of their respective predecessors or successors; or

(ii) the report requested by the assessor under subsection (10).

(10) If the assessor considers it necessary, the assessor may request the holder or the operator of linear property to provide a report relating to that property setting out the information requested by the assessor.

(11) On receiving a request under subsection (10), the person who received the request must provide the report not later than December 31 of the assessment year.

(12) If the person who received the request does not provide the report in accordance with subsection (11), the assessor must prepare the assessment using whatever information is available about the linear property.

(13) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(14) The assessor must provide, to any holder of assessable property who requests it, sufficient information to show how the assessor prepared the assessment of that person's interest in land.

(15) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, standards, rates, rules and formulas established under Provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules, practices and guidelines used by assessors in the Province for conducting assessments off the reserve.

Property Classes

6. (1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) When preparing an assessment of property, the assessor must assign one or more of the property classes to the property.

(4) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V
REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7. (1) The assessor may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide the requested information to the assessor within fourteen (14) days from the date of delivery, or a longer period as specified in the notice.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8. (1) After giving reasonable notice to the holder of any property, an assessor may at any reasonable time, for the purpose of preparing an assessment of the property or determining if the property is to be assessed,

(a) enter on and inspect the property,

(b) request anything to be produced to assist the assessor in preparing the assessment or determining if the property is to be assessed; and

(c) make copies of anything necessary to the inspection.

(2) A person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine of property is to be assessed.

PART VI
ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9. (1) On or before April 15 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

11. (1) Where the assessor amends the assessment roll to correct errors and omissions, reflect reconsideration decisions and implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment roll; and

(b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 10.

(3) The assessor must not amend the assessment roll contrary to an order or direction of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

12. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to give any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

Inspection and Use of Assessment Roll

13. (1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule II

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14. (1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under section 14 or are otherwise accessible to the public.

Chargeholders

15. (1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16. (1) The assessor must, on or before May 31 of each year, mail an Assessment Notice, to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) If there is an error, omission or misdescription in any of the information shown on an Assessment Notice, the assessor may prepare and send an amended Assessment Notice to all persons named on the assessment roll in respect of that interest in land.

(7) Subject to subsection 13(2) and subsection (8), the assessor must provide to any person who requests it the information contained in the current Assessment Notice.

(8) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (7).

(9) The Assessment Notice and the Tax Notice required under the Taxation Law relating to the same property may be mailed together or combined into one notice.

PART VII
CORRECTIONS TO ASSESSMENT ROLL

Corrections to Assessment Roll

17. (1) Where the assessor determines that:

(a) there is an error, omission or misdescription in any of the information shown on the assessment roll,

(b) no assessment has been prepared for an assessable property, or

(c) property that was exempt from taxation under the Taxation Law has become taxable or taxable property has become exempt from taxation,

the assessor must make the necessary correction or amendment to the assessment roll and mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

(2) The assessor must not make an amendment to the assessment roll after December 31 of the current taxation year.

Supplementary Assessments

18. (1) The assessor must prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate during the taxation year.

(2) The assessor must prepare supplementary assessments for other improvements if

(a) they are completed in the taxation year;

(b) they are occupied during all or any part of the taxation year; or

(c) they are moved onto the reserve during the taxation year.

(3) A supplementary assessment must reflect the

(a) value of an improvement that has not been previously assessed; or

(b) increase in the value of an improvement since it was last assessed.

(4) Supplementary assessments must be prepared in the same manner as assessments prepared under this Law, but must be prorated to reflect only the number of months during which the improvement is complete, occupied, in operation or located on the reserve, including the whole of the first month in which the improvement was completed, occupied, began to operate or was moved onto the reserve.

(5) The assessor must prepare a supplementary assessment roll on or before December 31 in the taxation year in which supplementary assessments are prepared.

(6) A supplementary assessment roll must include the same information required to be shown on the assessment roll, and the date that the improvement

(a) was completed, occupied, or moved onto the reserve, or

(b) began to operate.

(7) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessments and assessment rolls, so far as they are applicable, apply to supplementary assessments and supplementary assessment rolls.

(8) The assessor must, no later than December 31 in the taxation year in which a supplementary assessment roll is prepared,

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) prepare a supplementary Assessment Notice for every assessed improvement shown on the supplementary assessment roll; and

(c) mail a supplementary Assessment Notice to every person named on the supplementary assessment roll in respect of each assessed improvement affected.

(9) A supplementary Assessment Notice must contain the information

(a) set out in Schedule IV; and

(b) required under subsection (6).

(10) For clarity, this section does not apply to linear property and the assessor must not prepare supplementary assessments for linear property.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19. (1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20. (1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practising member in good standing of the

law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21. (1) The First Nation must remunerate

(a) the chair for his or her services at a rate of seven hundred and fifty dollars ($750.00) per day, and

(b) a member (or replacement member appointed to act), other than the chair at a rate of five hundred dollars ($500.00) per day,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22. (1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

17

Appointment of Chair

23. (1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must:

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24. (1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the Criminal Code;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

27. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

28. (1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal;

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an assessment amended under section 17, the appeal must be confined to the amendment.

(5) Where an appeal is commenced with respect to a supplementary assessment under section 18, the appeal must be confined to the supplementary assessment.

(6) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30. (1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

31. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

34. (1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35. (1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held in camera.

Maintaining Order at Hearings

36. (1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37. (1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38. (1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41. (1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42. (1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45. (1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47. (1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48. (1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the assessor on request and payment of a fee of ten dollars ($10).

(3) The assessor may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to the assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

49. (1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50. (1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI
EXTENSION OF DEADLINES

Extension of Deadlines

51. (1) Despite anything to the contrary in this Law, the provisions set out in this section apply to the 2016 taxation year.

(2) The taxation year for 2016 is from the date this Law comes into force until December 31, 2016.

(3) Under subsection 9(1), the assessor must complete a new assessment roll on or before September 23, 2016.

(4) Under subsection 16(1), the assessor must mail Assessment Notices on or before October 3, 2016.

PART XII
GENERAL PROVISIONS

Disclosure of Information

52. (1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, indlucing statistical research, in an identifiable form, where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55. (1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56. (1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

57. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of July, 2016, at the Beaver Lake Cree Nation, in the Province of Alberta.

A quorum of Council consists of three (3) members of Council.

Germaine Anderson (Chief)

Kurtis Gladue (Councillor) Gary Lameman (Councillor) Charlene Cardinal (Councillor)

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Non-Residential (including linear)

Class 3 - Farmland

Class 4 - Machinery and Equipment

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR

FOR THE BEAVER LAKE CREE NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Beaver Lake Cree Nation Property Assessment Law, 2016*, I request that you provide to me, in writing, no later than _____ [Note: must be a date that is at least fourteen (14) days after the date of delivery of the request], the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Beaver Lake Cree Nation

Dated: _____, 20__.

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF

ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Beaver Lake Cree Nation Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____

[please print name]

Dated: _____ , 20__ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____ First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Beaver Lake Cree Nation Property Assessment Law, 2016*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Beaver Lake Cree Nation Property Assessment Law, 2016* and must be delivered to the Assessor at the following address:

[insert address]

_____

Tax Administrator for the Beaver Lake Cree Nation

Dated: _____ , 20___ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Beaver Lake Cree Nation

[insert address]

PURSUANT to the provisions of the *Beaver Lake Cree Nation Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Beaver Lake Cree Nation
Box 960
Lac La Biche, AB
T0A 2C0

PURSUANT to the provisions of the *Beaver Lake Cree Nation Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30.00) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant

(or representative)

Dated: _____, 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Beaver Lake Cree Nation
[insert address]

PURSUANT to the provisions of the *Beaver Lake Cree Nation Property Assessment Law, 2016*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant

(or representative)

Dated: _____, 20___ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment of the above-noted interest in land at:

Date: _____ , 20__

Time:_____ (a.m./p.m.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Beaver Lake Cree Nation Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Beaver Lake Cree Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time:_____ (a.m./p.m.)

Location: _____[address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollars ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

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SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Beaver Lake Cree Nation, hereby certify that this is the Beaver Lake Cree Nation assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Beaver Lake Cree Nation Property Assessment Law, 2016*.

_____

Assessor for the Beaver Lake Cree Nation

Dated _____ , 20__ at _____ , _____ .

(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beaver Lake Cree Nation in the Province of Alberta,

Beaver Lake Cree Nation Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEAVER LAKE CREE NATION

PROPERTY TAXATION LAW, 2016

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SCHEDULES

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IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 35 of the *Constitution Act, 1982* and the *United Nations Declaration on the Rights of Indigenous Peoples*, which include for greater certainty the inherent treaty and aboriginal right to self-determination, as well as section 5 of the *First Nations Fiscal Management Act*, the council of the Beaver Lake Cree Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Beaver Lake Cree Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Beaver Lake Cree Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*; and

D. Nothing in this Law is to be construed to assert or affect in any way any treaty or aboriginal rights of the Beaver Lake Cree Nation, or to limit, derogate from, expand or recognize any treaty or aboriginal rights of the Beaver Lake Cree Nation;

NOW THEREFORE the Council of the Beaver Lake Cree Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Beaver Lake Cree Nation Property Taxation Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2. (1) In this Law:

"**Act**" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"**assessed value**" has the meaning given to that term in the Assessment Law;

"**Assessment Law**" means the *Beaver Lake Cree Nation Property Assessment Law, 2016*;

"**Assessment Review Board**" means the assessment review board established under the Assessment Law;

"**assessment roll**" has the meaning given to that term in the Assessment Law;

"**assessor**" means a person appointed to that position under the Assessment Law;

"**Council**" has the meaning given to that term in the Act;

"**debtor**" means a person liable for unpaid taxes imposed under this Law;

"**expenditure law**" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"**First Nation**" means the Beaver Lake Cree Nation, being a band named in the Schedule to the Act;

"**First Nation Corporation**" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"**holder**" means a person in possession of an interest in land or a person who, for the time being

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"**improvement**" means

(a) a structure,

(b) any thing attached or secured to a structure that would be transferred without special mention by transfer or sale of the structure,

(c) a manufactured home, mobile home, modular home or travel trailer, and

(d) machinery and equipment;

"**interest in land**" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"**locatee**" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"**manufactured home**" has the meaning given to that term in the Assessment Law;

"**Notice of Discontinuance of Services**" means a notice containing the information set out in Schedule X;

"**Notice of Sale of a Right to Assignment of Taxable Property**" means a notice containing the information set out in Schedule IX;

"**Notice of Sale of Seized Personal Property**" means a notice containing the information set out in Schedule VII;

"**Notice of Seizure and Assignment of Taxable Property**" means a notice containing the information set out in Schedule VIII;

"**Notice of Seizure and Sale**" means a notice containing the information set out in Schedule VI;

"**person**" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"**property class**" has the meaning given to that term in the Assessment Law;

"**Province**" means the province of Alberta;

"**registry**" means any land registry in which interests in land are registered;

"**reserve**" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"**resolution**" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"**tax administrator**" means a person appointed by Council under subsection 3(1) to administer this Law;

"**Tax Arrears Certificate**" means a certificate containing the information set out in Schedule V;

"**Tax Certificate**" means a certificate containing the information set out in Schedule IV;

"**Tax Notice**" means a notice containing the information set out in Schedule II and includes an amended Tax Notice;

"**tax roll**" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"**taxable property**" means an interest in land that is subject to taxation under this Law;

"**taxation year**" means the calendar year to which an assessment roll applies for the purposes of taxation;

"**taxes**" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"**taxpayer**" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)), subparagraph (e.g. subparagraph 8(1)(h)(i)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3. (1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5. (1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraphs 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity, penalties, interest and costs as provided in this Law.

Tax Refunds

6. (1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7. (1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property, other than a student dormitory, used in connection with school purposes, not operated for profit;

(d) property held by a religious body and used chiefly for divine service, public worship or religious education, and any property held by the religious body and used only as a parking area in connection with these purposes;

(e) property, other than a student dormitory, used in connection with a hospital, not operated for profit;

(f) property, other than a student dormitory, used as a university, technical institute or public college, not operated for profit;

(g) property used to provide housing accommodation for senior citizens, not operated for profit; and

(h) property consisting of the following:

(i) land, to a maximum of 10 hectares, that is used as a cemetery; and

(ii) any improvement on land described in subparagraph (i) that is used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) The exemptions in paragraphs (1)(c) to (h) apply only to that portion of a property that is used for the purposes for which the exemption is given.

(4) Where a property contains one or more parts that are exempt from taxation, the taxes are recoverable against the entire property.

PART VI
GRANTS

Annual Grants

8. (1) Council may provide for a grant to a holder if the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

9. (1) On or before May 15 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

10. (1) Taxes are due and payable on or before June 30 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order, electronic bank transfer or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Beaver Lake Cree Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

11. (1) On or before May 15 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

(4) An error, omission or misdescription on the tax roll does not invalidate any other information on the tax roll or the tax roll itself.

Annual Tax Notices

12. (1) On or before May 31 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same property may be mailed together or may be combined into one notice.

(7) If it is discovered that there is an error, omission or misdescription in any of the information shown on a Tax Notice, the tax administrator may prepare and send an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection (1).

Amendments to Tax Roll and Tax Notices

13. (1) Where the assessment roll has been amended in accordance with the Assessment Law the tax administrator must amend the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(3) If it is discovered that no tax has been imposed on a taxable property, the First Nation may impose the tax for the current year only and the tax administrator must prepare and send a Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(4) If property that was exempt from taxation becomes taxable or taxable property becomes exempt from taxation, the tax administrator must correct the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(5) Where the taxable status of a property changes, the tax imposed in respect of it must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

(6) The tax administrator must record on the tax roll the date of every entry made under this section.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes, and a penalty and interest must not be added in that period.

Supplementary Taxes

14. (1) Where a supplementary assessment roll is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll, which may be a continuation of the supplementary assessment roll or may be separate from that roll.

(2) A supplementary tax roll must show

(a) the same information that is required to be shown on the tax roll; and

(b) the date for determining the tax that may be imposed on the improvements.

(3) The tax administrator must, no later than December 31 in the taxation year in which a supplementary tax roll is prepared,

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person to whom a Tax Notice must be sent under subsection 12(1).

(4) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

Subdivision

15. (1) If a property is subdivided, by lease or other legal instrument, before a Tax Notice is mailed in respect of that property, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

16. (1) The tax administrator may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide the requested information to the tax administrator within fourteen (14) days or a longer period as specified in the notice.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

17. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

18. (1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25.00) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalties

19. If all or any portion of taxes remains unpaid after June 30 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to the part of the taxes.

Interest

20. If all or any portion of taxes remains unpaid after June 30 of the year in which they are levied, the unpaid portion accrues interest at one percent (1%) per month or portion of month, compounded monthly, and the interest added is, for all purposes, deemed to be part of the taxes.

Application of Payments

21. Payments for taxes must be credited by the tax administrator first, to taxes, including penalties and interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes, including interest, for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

22. (1) All revenues raised under this Law must be placed in a special account or accounts, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity, penalties, interest and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 3.1 of the Act.

Reserve Funds

23. (1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

24. (1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

25. (1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

26. (1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

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(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

27. (1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII
SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

28. (1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

29. (1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

30. (1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

31. (1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 30(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

32. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

33. (1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

34. (1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

35. (1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 39(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

36. (1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

37. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

38. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 39(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(a) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(b) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

39. (1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 36(3).

Assignment of Taxable Property

40. (1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 39(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 39(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

41. (1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

42. (1) If the right to assignment of taxable property is purchased by the First Nation under subsection 36(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

43. (1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
EXTENSION OF DEADLINES AND PRORATED TAX LEVY

Extension of Deadlines and Prorated Tax Levy

44. (1) Despite anything to the contrary in this Law, the provisions set out in this section apply to the 2016 taxation year.

(2) The taxation year for 2016 is from the date this Law comes into force until December 31, 2016.

(3) Under subsection 9(1), the Council must adopt a law setting the rate of tax to be applied to each property class on or before September 30, 2016.

(4) The taxes determined under subsection 9(3) must be pro-rated to the number of days in the 2016 taxation year, using the following formula:

$$(\text{tax rate} \times \text{assessed value}) \times \frac{\text{(\# days in 2016 taxation year)}}{365}$$

(5) Under subsection 9(4), taxes levied under this Law in the 2016 taxation year are deemed to be imposed on the date this Law comes into force.

(6) A minimum tax must not be established for the 2016 taxation year.

(7) Under subsection 10(1), taxes are due and payable on or before November 2, 2016.

(8) Under subsection 11(1), the tax administrator must create a tax roll on or before October 3, 2016.

(9) Under subsection 12(1), the tax administrator must mail Tax Notices on or before October 3, 2016.

(10) Under section 19, the date after which penalties will become payable on unpaid taxes is November 2, 2016

(11) Under section 20, the date after which interest will be levied on unpaid taxes is November 2, 2016.

PART XVII
GENERAL PROVISIONS

Disclosure of Information

45. (1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that section.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form; and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48. (1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49. (1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50. (1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of July, 2016, at the Beaver Lake Cree Nation, in the Province of Alberta.

A quorum of Council consists of three (3) members of Council.

Germaine Anderson (Chief)

Kurtis Gladue (Councillor) Gary Lameman (Councillor) Charlene Cardinal (Councillor)

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR

FOR THE BEAVER LAKE CREE NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 16 of the *Beaver Lake Cree Nation Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Beaver Lake Cree Nation

Dated: _____, 20__.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Beaver Lake Cree Nation Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before June 30th, 20___ . Payments for unpaid taxes and interest are past due and must be paid immediately.

Payments must be made at the offices of the Beaver Lake Cree Nation, located at, Box 960 Lac La Biche, AB, T0A 2C0, during normal business hours. Payment must be by cheque, money order, electronic transfer or cash.

Taxes that are not paid by June 30th, 20 __ shall incur penalties and interest in accordance with the *Beaver Lake Cree Nation Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Interest:	$_____
Penalties	$_____
Total Payable	$_____

_____

Tax Administrator for the Beaver Lake Cree Nation

Dated: _____ , 20___.

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SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM

THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$200
2.	For service of notice on each person or place by the First Nation	$300
3.	For service of notice on each person or place by a process server, bailiff or delivery service	*Actual costs incurred*
4.	For advertising in newspaper	*Actual costs incurred*
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$50 per person per hour
6.	Annual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts. For the seizure, storage and sale of personal property by the First Nation	*Actual costs incurred*

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and

pursuant to the *Beaver Lake Cree Nation Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including penalties, interest and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Beaver Lake Cree Nation

Dated: _____, 20___.

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SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Beaver Lake Cree Nation Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, penalties and interest are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of one percent (1 %) per month, compounded monthly.

Payments must be made at the offices of the Beaver Lake Cree Nation, located at, Box 960 Lac La Biche, AB, T0A 2C0 during normal business hours. Payment must be by cheque, money order, electronic bank transfer or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Beaver Lake Cree Nation

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 29 and section 30 of the *Beaver Lake Cree Nation Property Taxation Law, 2016*, seizing the personal property described as follows:

[general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties and interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Beaver Lake Cree Nation

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Beaver Lake Cree Nation will take place on _____ , 20___ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 28 and section 29 of the *Beaver Lake Cree Nation Property Taxation Law, 2016*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Alberta and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Beaver Lake Cree Nation

Dated: _____, 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 35 of the *Beaver Lake Cree Nation Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Beaver Lake Cree Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

(a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

(b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, penalties and interest payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Beaver Lake Cree Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Beaver Lake Cree Nation Property Taxation Law, 2016.*

Tax Administrator for the Beaver Lake Cree Nation

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF

TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Beaver Lake Cree Nation.

The public tender [auction] will take place on:

_____ , 20__ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Beaver Lake Cree Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Beaver Lake Cree Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Beaver Lake Cree Nation Property Taxation Law, 2016.*

_____

Tax Administrator for the Beaver Lake Cree Nation

Dated: _____, 20___.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Beaver Lake Cree Nation Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Beaver Lake Cree Nation

Dated: _____, 20___.

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Enoch Cree Nation in the Province of Alberta,

Enoch Cree Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

ENOCH CREE NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the Enoch Cree Nation *Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the Enoch First *Nation Property Assessment Law, 2016*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Enoch Cree Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the Enoch Cree *Nation Property Taxation Law, 2016.*

3. The First Nation's annual property tax budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is attached as a Schedule and the expenditures provided for in the Schedule are authorized, and for the interim budget year beginning April 1, 2017 and ending March 31, 2018, the schedule will also serve as the interim budget.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of July, 2016, at Enoch, in the Province of Alberta.

A quorum of Council consists of Five (5) members of Council.

Chief William (Billy) Morin

Councillor Lorna Morin

Councillor Shane Peacock

Councillor Kirby Peacock

Councillor Michelle Wilsdon

Councillor Shane Morin

Councillor Lyle Morin

Councillor Amanda Morin

Councillor Nola Wanuch

Councillor John Thomas Jr.

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$644,821.08
b. Payments received in lieu of taxes (*RCMP Building – leased @ 91% space) From January 1, 2016 to March 31, 2016 fiscal year)	$ 3,898.26
OVERALL TOTAL REVENUES	**$648,719.34**
Less PILT – (Under Review)	**$ 3,898.26**
TOTAL REVENUES	**$644,821.38**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative / Chief & Council (5%)	$ 32,241.05
2. Infrastructure / Public Works	
a. Roads and Streets, & Water & Sewer (15%)	$ 96,723.21
3. Taxation / EUL Administration (50%)	$ 322,410.69
4. Economic Development (20%)	$ 128,964.28
5. Contingency Amounts (10%)	$ 64,482.14
TOTAL EXPENDITURES	$ 644,831.38
PART 3: ACCUMULATED SURPLUS/DEFICIT	**0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Enoch Cree Nation in the Province of Alberta,

Enoch Cree Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

ENOCH CREE NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the Enoch Cree Nation *Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the Enoch Cree Nation *Nation Property Assessment Law, 2016*;

"First Nation" means the Enoch Cree Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the Enoch Cree Nation *Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of July, 2016, at Enoch, in the Province of Alberta.

A quorum of Council consists of Five (5) members of Chief and Council.

Chief William (Billy) Morin

Councillor Shane Peacock

Councillor Michelle Wilsdon

Councillor Lyle Morin

Councillor Nola Wanuch

Councillor Lorna Morin

Councillor Kirby Peacock

Councillor Shane Morin

Councillor Amanda Morin

Councillor John Thomas Jr.

SCHEDULE
TAX RATES

PROPERTY CLASS RATE PER ($100)

2. Pursuant to the First Nations Fiscal Management Act, S.C. 2005, c. 9, and the regulations enacted under the act, the rate of tax multiplied by the assessed value of property shall be:

	Property Class	Rate of Tax
Class 1 -	Residential	0.787
Class 2 -	Non-residential property	1.555
Class 3 -	Farm Land	-
Class 4	Machinery & Equipment	1.102

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Enoch Cree Nation in the Province of Alberta,

Enoch Cree Nation Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

ENOCH CREE NATION

PROPERTY ASSESSMENT LAW 2016

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SCHEDULES

I Property Classes
II Request for Information by Assessor
III Declaration of Purpose for the Use of Assessment Information
IV Assessment Notice
V Request for Reconsideration of Assessment
VI Notice of Appeal to Assessment Review Board
VII Notice of Withdrawal
VII Notice of Hearing
IX Order to Attend/Produce Documents
X Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Enoch Cree Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Enoch Cree Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Enoch Cree Nation Property Assessment Law, 2016.*

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act,* S.C. 2005, c.9, and the regulations enacted under that Act;

"assessable property" means property in respect of which an assessment has been or may be prepared under this Law;

"assessed value" means the value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a value of property determined in accordance with this Law;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law and includes a supplementary assessment roll, an amended assessment roll, and an assessment roll referenced under subsection 9(3);

"assessment year" means the year prior to the taxation year;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Enoch Cree Nation, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a structure,

(b) any thing attached or secured to a structure that would be transferred without special mention by transfer or sale of the structure,

(c) a manufactured home, mobile home, modular home or travel trailer, and

(d) machinery and equipment;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under

section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(1) for the purposes of assessment and taxation;

"Province" means the province of Alberta;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"supplementary Assessment Notice" means a notice containing the information required under subsection 18(9);

"supplementary assessment roll" means an assessment roll under subsections 18(5) and 18(6);

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Enoch Cree Nation Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(2)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) An assessment must be an estimate of the value of an interest in land on July 1 of the assessment year.

(3) For the purposes of assessing interests in land, the assessor must, in a fair and equitable manner,

(a) follow the procedures set out in the Provincial assessment legislation, or

(b) where there are no such procedures, the assessor must take into consideration assessments of property on the reserve that are similar to the property being assessed.

(4) Each assessment of non-linear property must reflect the

(a) characteristics and physical condition of the interest in land on December 31 of the assessment year; and

(b) valuation standard that would apply under the Provincial regulations for that interest in land if it were located off the reserve.

(5) Each assessment of a railway must be based on a report provided by December 31 to the First Nation by the holder or the person that operates the railway, showing the

(a) amount of land on the reserve occupied by the railway for roadway; and

(b) amount of land on the reserve occupied by the railway for purposes other than roadway.

(6) If the person who received the request does not provide the report required by subsection (5), the assessor must prepare the assessment using whatever information is available about the railway.

(7) Unless subsection (6) applies, an assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

(8) No assessment is to be prepared for

(a) linear property that is under construction but not completed on or before October 31 of the assessment year, unless it is capable of being used for the transmission of gas, oil or electricity;

(b) new improvements that are intended to be used for or in connection with a manufacturing or processing operation and are not completed or in operation on or before December 31 of the assessment year; or

(c) new improvements that are intended to be used for the storage of materials manufactured or processed by the improvements referred to in paragraph (b), if the improvements are not completed or in operation on or before December 31 of the assessment year.

(9) Each assessment of linear property must reflect

(a) the valuation standard that would apply under the Provincial regulations for that interest in land if it were located off the reserve; and

(b) the specifications and characteristics of the linear property on October 31 of the assessment year in respect of the linear property, as contained in

(i) the records of the Alberta Energy and Utilities Board; or

(ii) the report requested by the assessor under subsection (10).

(10) If the assessor considers it necessary, the assessor may request the holder or the operator of linear property to provide a report relating to that property setting out the information requested by the assessor.

(11) On receiving a request under subsection (10), the person who received the request must provide the report not later than December 31 of the assessment year.

(12) If the person who received the request does not provide the report in accordance with subsection (11), the assessor must prepare the assessment using whatever information is available about the linear property.

(13) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(14) The assessor must provide, to any holder of assessable property who requests it, sufficient information to show how the assessor prepared the assessment of that person's property.

(15) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, standards, rates, rules and formulas established under Provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules, practices and guidelines used by assessors in the Province for conducting assessments off the reserve.

Property Classes

6.(1) Council hereby establishes the property classes established by the Province for provincial property

assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) When preparing an assessment of property, the assessor must assign one or more of the property classes to the property.

(4) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide the requested information to the assessor within fourteen (14) days from the date of delivery, or a longer period as specified in the notice.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) After giving reasonable notice to the holder of any property, an assessor may at any reasonable time, for the purpose of preparing an assessment of the property or determining if the property is to be assessed,

(a) enter on and inspect the property,

(b) request anything to be produced to assist the assessor in preparing the assessment or determining if the property is to be assessed; and

(c) make copies of anything necessary to the inspection.

(2) A person must provide, on request by the assessor, any information necessary for the assessor to prepare an assessment or determine if property is to be assessed.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 56 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

10. On completion of an assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

11.(1) Where the assessor amends the assessment roll to correct errors and omissions, reflect reconsideration decisions and implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment roll; and

(b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 10.

(3) The assessor must not amend the assessment roll contrary to an order or direction of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

12. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to give any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under section 13 or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The tax administrator [assessor] must, on or before May 31 of each year, mail an Assessment Notice, to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the tax administrator [assessor].

(3) A person whose name appears in the assessment roll must give written notice to the tax administrator [assessor] of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) If there is an error, omission or misdescription in any of the information shown on an Assessment Notice, the tax administrator [assessor] may prepare and send an amended Assessment Notice to all persons named on the assessment roll in respect of that interest in land.

(7) Subject to subsection 13(2) and subsection (8), the tax administrator [assessor] must provide to any person who requests it the information contained in the current Assessment Notice.

(8) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (7).

(9) The Assessment Notice and the Tax Notice required under the Taxation Law relating to the same property may be mailed together or combined into one notice.

PART VII

CORRECTIONS TO ASSESSMENT ROLL

Corrections to Assessment Roll

17.(1) Where the assessor determines that

(a) there is an error, omission or misdescription in any of the information shown on the assessment roll,

(b) no assessment has been prepared for an assessable property, or

(c) property that was exempt from taxation under the Taxation Law has become taxable or taxable property has become exempt from taxation,

the assessor must make the necessary correction or amendment to the assessment roll and mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

(2) The assessor must not make an amendment to the assessment roll after December 31 of the current taxation year.

Supplementary Assessments

18.(1) The assessor must prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate during the taxation year.

(2) The assessor must prepare supplementary assessments for other improvements if

(a) they are completed in the taxation year;

(b) they are occupied during all or any part of the taxation year; or

(c) they are moved onto the reserve during the taxation year.

(3) A supplementary assessment must reflect the

(a) value of an improvement that has not been previously assessed; or

(b) increase in the value of an improvement since it was last assessed.

(4) Supplementary assessments must be prepared in the same manner as assessments prepared under this Law, but must be prorated to reflect only the number of months during which the improvement is complete, occupied, in operation or located on the reserve, including the whole of the first month in which the improvement was completed, occupied, began to operate or was moved onto the reserve.

(5) The assessor must prepare a supplementary assessment roll on or before December 31 in the taxation year in which supplementary assessments are prepared.

(6) A supplementary assessment roll must include the same information required to be shown on the assessment roll, and the date that the improvement

(a) was completed, occupied, or moved onto the reserve, or

(b) began to operate.

(7) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessments and assessment rolls, so far as they are applicable, apply to supplementary assessments and supplementary assessment rolls.

(8) The assessor must, no later than December 31 in the taxation year in which a supplementary assessment roll is prepared,

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) prepare a supplementary Assessment Notice for every assessed improvement shown on the supplementary assessment roll; and

(c) mail a supplementary Assessment Notice to every person named on the supplementary assessment roll in respect of each assessed improvement affected.

(9) A supplementary Assessment Notice must contain the information

(a) set out in Schedule IV; and

(b) required under subsection (6).

(10) For clarity, this section does not apply to linear property and the assessor must not prepare supplementary assessments for linear property.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province and at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) The First Nation must remunerate

(a) the chair for his or her services at a rate of One hundred dollars ($100.00) per hour,

(b) a member (or replacement member appointed to act), other than those referenced in paragraph (a) at a rate of Seventy Five dollars ($75.00) per hour [or day],

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

27. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an assessment amended under section 17, the appeal must be confined to the amendment.

(5) Where an appeal is commenced with respect to a supplementary assessment under section 18, the appeal must be confined to the supplementary assessment.

(6) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

31. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there

shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator [assessor] on request and payment of a fee of Twenty Five dollars ($25.00).

(3) The tax administrator [assessor] may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to the assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

56. The *Enoch Band Taxation and Business Licensing By-law as passed on September 15, 1986*, as amended, is hereby repealed in its entirety.

Force and Effect

57. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

(remainder of this page left intentionally blank)

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of July, 2016, at Enoch Cree Nation in the Province of Alberta.

Chief William Morin

(Councillor)
Shane Morin

(Councillor)
Lyle Morin

(Councillor)
Shane Peacock

(Councillor)
Kirby Peacock

(Councillor)
Nola Wanuch

(Councillor)
John Thomas

(Councillor)
Amanda Morin

(Councillor)
Michelle Wilsdon

(Councillor)
Lorna Morin

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Non-Residential (including linear)

Class 3 - Farmland

Class 4 - Machinery and Equipment

The Law may also establish subclasses, as follows:

Class 1 may be divided into subclasses on any basis Council considers appropriate.

Class 2 may be divided into 2 subclasses: vacant non-residential and improved non-residential.]

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE ENOCH CREE NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 7 of the *Enoch Cree Nation Property Assessment Law, 2016*, I request that you provide to me, in writing, no later than _____ ***[Note: must be a date that is at least fourteen (14) days after the date of delivery of the request]***, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Enoch Cree Nation

Dated: _____, 20__ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION

I, _____ [***name***], of _____ [***address***], _____ [***city***], _____ [***province***], _____ [***postal code***], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Enoch Cree Nation Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____
[please print name]

Dated: _____ , 20__ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Enoch Cree Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [***Name(s) & addresses***]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Enoch Cree Nation Property Assessment Law, 2016*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Enoch Cree Nation Property Assessment Law, 2016* and must be delivered to the Assessor at the following address: [***insert address***].

_____

Tax Administrator for the Enoch Cree Nation

Dated: _____, 20___.

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Enoch Cree Nation

[***address as provided on the Assessment Notice***]

PURSUANT to the provisions of the *Enoch Cree Nation Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[***description of the interest in land as described in the Assessment Notice***]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(***describe the reasons in support of the request in as much detail as possible***)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Enoch Cree Nation

[address as found on the Assessment Notice]

PURSUANT to the provisions of the *Enoch Cree Nation Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(***describe the grounds for the appeal in as much detail as possible***)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____	_____
Name of Complainant (please print)	Signature of Complainant (or representative)

Dated: _____, 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Enoch Cree Nation

[address]

PURSUANT to the provisions of the *Enoch Cree Nation Property Assessment Law, 2016* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: _____

Date of Notice of Appeal: _____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment of the above-noted interest in land at:

Date: _____, 20__

Time:_____ (A.M./P.M.)

Location: _____[***address***]

AND TAKE NOTICE that you should bring to the hearing [***insert # copies***] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Enoch Cree Nation in respect of the assessment of _____ [***describe interest in land***].

The Assessment Review Board believes that you may have information [***OR documents***] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [***indicate the applicable provisions below***]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time:_____ (A.M./P.M.)

Location: _____[***address***]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollars ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [***list documents***] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [***address***] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Enoch Cree Nation, hereby certify that this is the Enoch Cree Nation [supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Enoch Cree Nation Property Assessment Law, 2016*.

_____
(Signature of Assessor)

Dated _____ , 20__ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Enoch Cree Nation in the Province of Alberta,

Enoch Cree Nation Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

ENOCH CREE NATION

PROPERTY TAXATION LAW 2016

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SCHEDULES

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Enoch Cree Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Enoch Cree Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Enoch Cree Nation Property Taxation Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Enoch Cree Nation Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Enoch Cree Nation, being a band named in the Schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a structure,

(b) anything attached or secured to a structure that would be transferred without special mention by transfer or sale of the structure,

(c) a manufactured home, mobile home, modular home or travel trailer, and

(d) machinery and equipment;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of Alberta;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II and includes an amended Tax Notice;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)), subparagraph (e.g. subparagraph 8(1)(h)(i)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity, penalties, interest and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax *administrator must pay the person interest as follows:*

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property, other than a student dormitory, used in connection with school purposes, not operated for profit;

(d) property held by a religious body and used chiefly for divine service, public worship or religious education, and any property held by the religious body and used only as a parking area in connection with these purposes;

(e) property, other than a student dormitory, used in connection with a hospital, not operated for profit;

(f) property, other than a student dormitory, used as a university, technical institute or public college, not operated for profit;

(g) property used to provide housing accommodation for senior citizens, not operated for profit; and

(h) property consisting of the following:

(i) land, to a maximum of 10 hectares, that is used as a cemetery; and

(ii) any improvement on land described in subparagraph (i) that is used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) The exemptions in paragraphs (1)(c) to (h) apply only to that portion of a property that is used for the purposes for which the exemption is given.

(4) Where a property contains one or more parts that are exempt from taxation, the taxes are recoverable against the entire property.

PART VI

GRANTS

Annual Grants

8.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) to promote economic development.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law. All grants approved by Council must be approved by Council in meeting of Council and affirmed in a second meeting of Council with a time period of not less than 7 days between meetings.

PART VII

LEVY OF TAX

Tax Levy

9.(1) On or before May 28th in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

10.(1) Taxes are due and payable within thirty (30) days from the date of the Tax Notice given in respect of the taxes.

(2) Payments must be made at the offices of the Enoch Cree Nation, located at the Enoch Business Centre located on the Enoch Cree Nation Reserve during normal business hours. Payment must be by cheque, money order or cash.

(3) Payments maybe be made by mail addressed to the: 'Tax Administrator' at Box 539 Enoch Alberta, AB, T7X 3Y3. Payments are received as of the actual date of receipt.

(4) Payment of taxes made by cheque or money order must be made payable to the Enoch Cree Nation.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

11.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

(4) An error, omission or misdescription on the tax roll does not invalidate any other information on the tax roll or the tax roll itself.

Annual Tax Notices

12.(1) On or before May 31 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same property may be mailed together or may be combined into one notice.

(7) If it is discovered that there is an error, omission or misdescription in any of the information shown on a Tax Notice, the tax administrator may prepare and send an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection (1).

Amendments to Tax Roll and Tax Notices

13.(1) Where the assessment roll has been amended in accordance with the Assessment Law the tax administrator must amend the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(3) If it is discovered that no tax has been imposed on a taxable property, the First Nation may impose the tax for the current year only and the tax administrator must prepare and send a Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(4) If property that was exempt from taxation becomes taxable or taxable property becomes exempt from taxation, the tax administrator must correct the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

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(5) Where the taxable status of a property changes, the tax imposed in respect of it must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

(6) The tax administrator must record on the tax roll the date of every entry made under this section.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes, and a penalty and interest must not be added in that period.

Supplementary Taxes

14.(1) Where a supplementary assessment roll is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll, which may be a continuation of the supplementary assessment roll or may be separate from that roll.

(2) A supplementary tax roll must show:

(a) the same information that is required to be shown on the tax roll; and

(b) the date for determining the tax that may be imposed on the improvements.

(3) The tax administrator must, no later than December 31 in the taxation year in which a supplementary tax roll is prepared,

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person to whom a Tax Notice must be sent under subsection 12(1).

(4) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

Subdivision

15.(1) If a property is subdivided, by lease or other legal instrument, before a Tax Notice is mailed in respect of that property, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

16.(1) The tax administrator may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide the requested information to the tax administrator within fourteen (14) days or a longer period as specified in the notice.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

17. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

18.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalties

19. If all or any portion of taxes remains unpaid after June 30 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

20. If all or any portion of taxes remains unpaid after June 30 of the year in which they are levied, the unpaid portion accrues interest at one percent (1%) per month or portion of month, compounded monthly, and the interest added is, for all purposes, deemed to be part of the taxes.

Application of Payments

21. Payments for taxes must be credited by the tax administrator first, to taxes, including penalties and interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes, including interest, for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

22.(1) All revenues raised under this Law must be placed in a special account or accounts, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity, penalties, interest and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

23.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

24.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

25.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

26.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

27.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

28.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

29.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

30.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

31.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 30(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

32. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

33.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

34.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

35.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 39(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

36.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

37. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

38. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 39(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

39.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 36(3).

Assignment of Taxable Property

40.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 39(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 39(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

41.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

42.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 36(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

43.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

44.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that section.

Disclosure for Research Purposes

45. Notwithstanding section 44,

(a) the tax administrator may disclose information and records to a third party for research purposes, including

statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

46. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

47.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

48.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

49.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

50. Repeal The *Enoch Band Taxation and Business Licensing By-law as passed on September 15, 1986*, as amended, is hereby repealed in its entirety.

Force and Effect

51. This Law comes into force and effect on the later of _____ and the day after it is approved by the First Nations Tax Commission.

(remainder of this page left intentionally blank)

THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of July, 2016, at Enoch Cree Nation, in the Province of Alberta.

Chief William Morin

(Councillor)
Shane Morin

(Councillor)
Lyle Morin

(Councillor)
Shane Peacock

(Councillor)
Kirby Peacock

(Councillor)
Nola Wanuch

(Councillor)
John Thomas

(Councillor)
Amanda Morin

(Councillor)
Michelle Wilsdon

(Councillor)
Lorna Morin

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE ENOCH CREE NATION

TO:

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 16 of *Enoch Cree Nation Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Enoch Cree Nation

Dated: _____, 20__.

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SCHEDULE II

TAX NOTICE

TO:

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Enoch Cree Nation Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before June 30, 20__. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Enoch Cree Nation First, located at ***[address]*** during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by June 30, 20__ shall incur penalties and interest in accordance with the *Enoch Cree Nation Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Interest:	$_____
Penalties:	$_____
Costs: [***insert details***]	$_____
Total Payable	$_____

_____

Tax Administrator for the Enoch Cree Nation

Dated: _____, 20__.

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SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$250
2.	For service of notice on each person or place by the First Nation	$125
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$ 80 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Enoch Cree Nation Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including penalties, interest and costs, in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Enoch Cree Nation

Dated: _____, 20__.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Enoch Cree Nation Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, penalties and interest are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of one percent (1.0%) per month, compounded monthly.

Payments must be made at the offices of the Enoch Cree Nation, located at [***address***] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Enoch Cree Nation

Dated: _____, 20__.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO:

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Enoch Cree Nation Property Taxation Law, 2016*, seizing the personal property described as follows:

[***general description of the personal property to be seized***].

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Enoch Cree Nation

Dated: _____, 20__.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Enoch Cree Nation will take place on _____, 20___ at _____ o'clock at _____.

The following personal property, seized pursuant to Part XIII of the *Enoch Cree Nation Property Taxation Law, 20__*, will be sold at the public auction:

[***general description of the goods***]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Alberta and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Enoch Cree Nation

Dated: _____, 20__.

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO:

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Enoch Cree Nation Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [***or auction***] as follows:

1. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Enoch Cree Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, penalties and interest payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [***or auction***] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an

assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the _____ First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Enoch Cree Nation Property Taxation Law, 2016*.

_____

Tax Administrator for the Enoch Cree Nation

Dated: _____, 20__.

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO:

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [***or auction***] for unpaid taxes, penalties and interest owed to the Enoch Cree Nation

The public tender [auction] will take place on:

_____, 20__ at _____ o'clock at

_____ [***location***].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [**or auction**], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Enoch Cree Nation as set out in this notice.

3. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [***or auction***] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Enoch Cree Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the

right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Enoch Cree Nation Property Taxation Law, 2016*.

_____

Tax Administrator for the Enoch Cree Nation

Dated: _____, 20__.

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SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO:

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Enoch Cree Nation Property Taxation Law, 20__*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Enoch Cree Nation

Dated: _____, 20__.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the O'Chiese First Nation in the Province of Alberta,

O'Chiese First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

O'CHIESE FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the O'Chiese First Nation duly enacts as follows:

1. This Law may be cited as the *O'Chiese First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the O'Chiese First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxation Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016 and ending December 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017 and ending December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 7, and all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2016 at Tsuutina in the Province of Alberta.

A quorum of Council consists of four (4) members of Council.

Chief

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 1,161,331.00
TOTAL REVENUES	**$ 1,161,331.00**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$ 245,218
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$ 100,000
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
4. Recreation and Cultural Services	
a. Recreation Program	$ 150,000
b. Culture	$ 100,000
c. Heritage Protection	
d. Other Recreation and Culture (Elders Program)	100,000
e. Recreation (Fitness Centre / School Fit up)	150,000
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	100,000
6. Other Services	
a. Health	
b. Social Programs / Assistance	

c. Agriculture	
d. Education (daycare)	100,000
7. Contingency Amount	116,113
TOTAL EXPENDITURES	**$ 1,161,331.00**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the O'Chiese First Nation in the Province of Alberta,

O'Chiese First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

O'CHIESE FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the O'Chiese First Nation duly enacts as follows:

1. This Law may be cited as the *O'Chiese First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*;

"First Nation" means the O'Chiese First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *O'Chiese First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11 day of July, 2016 at Tsuu T'ina in the Province of Alberta.

A quorum of Council consists of Four (4) members of Council.

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

SCHEDULE
2016 TAX RATES

PROPERTY CLASS	RATE PER $1 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	1.50%
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	1.00%

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the O'Chiese First Nation in the Province of Alberta,

O'Chiese First Nation
Business Activity Tax (Well Drilling) Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

O'CHIESE FIRST NATION
BUSINESS ACTIVITY TAX (WELL DRILLING) LAW, 2016

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SCHEDULES

I Business Activity Tax Notice
II Request for Information by Tax Administrator
III Complaint to Tax Administrator
IV Tax Arrears Certificate
V Costs Payable By Debtor Arising From The Collection And Enforcement of Unpaid Taxes
VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including the taxation of business activities on reserve lands;

B. The Council of the O'Chiese First Nation deems it to be in the best interests of the First Nation to levy a business activities tax on persons using reserve lands for drilling wells related to oil and gas exploration or exploitation; and

C. The Council of the O'Chiese First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the O'Chiese First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *O'Chiese First Nation Business Activity Tax (Well Drilling) Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"Activity Report" means a Well drilling activity report created by the Province of Alberta or Indian Oil and Gas Canada, setting out all Well drilling activity on the reserve during the time period covered by the report;

"business activity tax" or "tax" means a tax imposed, levied, assessed or assessable under this Law and all penalties and interest added to taxes as provided in this Law;

"business operator" means a person who is engaged in the drilling of a Well on the reserve, whether directly or through employees, agents or contractors;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the O'Chiese First Nation, being a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"Request for Information" means a request containing the information set out in Schedule II;

"reporting period" means a time period determined by the tax administrator respecting which the business activity tax will be levied and collected;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"tax administrator" means the person appointed under subsection 3(1) for the purposes of this Law;

"Tax Arrears Certificate means a notice containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule I;

"tax rate" means the tax rates provided in subsection 6(1); and

"Well" means an orifice in the ground on the reserve completed or being drilled

(a) for the production of oil or gas,

(b) for injection to an underground formation,

(c) as an evaluation well or test hole, or

(d) to or at a depth of more than 150 metres, for any purpose,

but does not include one to discover or evaluate a solid inorganic mineral and that does not or will not penetrate a stratum capable of containing a pool or oil sands deposit.

(2) Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Act.

(3) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to oversee the administration and enforcement of this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and such other duties assigned to the tax administrator by the First Nation from time to time.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

PART IV
TAX LIABILITY AND LEVY

Tax Liability

4.(1) This Law applies to all business operators and every business operator is subject to a business activity tax in accordance with this Law.

(2) A business activity tax is levied and imposed on the business operator's use and occupation of the reserve for the drilling of one (1) or more Wells, including deepening of an existing Well, and must be paid by the business operator in accordance with this Law.

(3) A person on whom a tax is imposed under this Law is liable for the tax even if

(a) that person is also liable to pay property taxes imposed under other property taxation laws of the First Nation; or

(b) a holder of an interest in the same property is exempt from tax under this Law or any other property taxation law enacted by the First Nation.

(4) Where there is more than one business operator engaging in the drilling of a Well, each business operator is jointly and severally liable to the First Nation for all business activity taxes imposed under this Law in respect of that Well.

(5) Business activity taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(6) Business activity taxes are due and payable under this Law notwithstanding that a complaint or other proceeding respecting the taxes is pending.

Tax Rates and Levy

5.(1) The tax rates to be applied are the rates that are established from time to time by regulations made under section 390(1) of the Alberta *Municipal Government Act*.

(2) For clarity, the rates established as set out in subsection (1) include any minimum tax amount set in those regulations.

(3) As an exception to subsection (1), if at any time there are no regulations in force and effect under section 390(1) of the Alberta *Municipal Government Act*, the tax rates are those that were most recently set out in such regulations.

(4) The business activity tax is calculated by multiplying the depth of each Well drilled during the reporting period, as set out in the Activity Report, by the applicable tax rate.

(5) The business activity tax must be levied at least once in each taxation year.

(6) For clarity, a Well is subject to only one business activity tax levy, except that where a Well is later expanded it must be subject to an additional business activity tax levy, calculated by determining the tax applicable for the expanded Well and subtracting the business activity taxes previously paid for that Well.

PART V
TAX NOTICE AND PAYMENT

Reporting Period

6. The tax administrator must set one (1) or more reporting periods to apply in a taxation year, provided that each reporting period must be at least three (3) consecutive months.

Tax Notice

7.(1) At the end of each reporting period, the tax administrator must mail a Tax Notice to each business operator that has undertaken any drilling of a Well during that reporting period.

(2) The tax administrator must determine the business activity taxes owing by each business operator for the reporting period by using the information contained in all Activity Reports applicable to that reporting period.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If at any time the tax administrator determines that there has been an error or omission in a Tax Notice, the tax administrator may issue and mail an amended Tax Notice to the business operator, and any additional taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given sixty (60) days to pay those taxes and interest and penalties must not be added in that period.

Tax Payment

8.(1) Taxes are due and payable within sixty (60) days from the date of the Tax Notice given in respect of the taxes.

(2)Payments must be made at the offices of the O'Chiese First Nation, located at the O'Chiese Business Centre located on the O'Chiese First Nation Reserve during normal business hours. Payment must be by cheque, money order or cash.

(3)Payments may also be made by mail addressed to the: 'Tax Administrator' at Box 2127, Rocky Mountain House, AB, T4T 1B6. Payments are received as of the actual date of receipt.

(4)Payment of taxes made by cheque or money order must be made payable to the O'Chiese First Nation.

Tax Refunds

9.(1) Where a business operator is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) As an exception to subsection (1), if further business activity taxes payable by the business operator are due or accruing due, the tax administrator may apply the amount of the overpayment to those taxes provided notice is given to the business operator.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

Receipts for Payments

10. On receipt of a payment of taxes, the tax administrator must issue a receipt to the business operator and must keep a record of all Tax Notices issued, and all payments made and receipts issued in respect of that business operator.

Records, Request for Information and Inspections

11.(1) A business operator must maintain accurate and complete books of account and other records containing all the information necessary to enable the First Nation to verify the business operator's drilling of Wells on the reserve and compliance with this Law.

(2) The tax administrator may deliver a Request for Information requesting that a current or former business operator, or other person who may have information relevant to the administration of this Law, provide to the tax administrator information or documentation that relates to the administration of this Law, including the information required to be kept under subsection (1), and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, the requested information.

Inspections

12.(1) A person authorized by the First Nation may during normal business hours enter onto property on the reserve to

(a) determine whether or not

(i) a person is a business operator,

(ii) the person is engaged in drilling a Well, or

(iii) this Law is being and has been complied with; and

(b) inspect, audit and examine books of account and records related to drilling on the reserve.

(2) As part of an inspection under this section, the holder must give access to the books of accounts and other records required to be kept by this Law, and allow the First Nation to take copies and extracts as necessary, and the holder must, on request, furnish every facility and assistance required for the entry and examination.

PART VI
PENALTIES, INTEREST AND ENFORCEMENT

Penalty

13. If all or part of the taxes are not paid as required by subsection 8(1), a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

14. If all or any portion of the business activity taxes are not paid as required by subsection 8(1), the unpaid portion accrues interest at fifteen percent (15%) per year.

Tax Collection and Enforcement

15.(1) The liability referred to in subsection 4(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule V; and

(b) are payable by the debtor as unpaid taxes..

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under this Part the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

16.(1) Before taking any enforcement measures or commencing any enforcement proceedings under this Part and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

17.(1) Unpaid taxes are a lien on the property of the business operator located on reserve and attach to the property of the business operator.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the property.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

18.(1) This section applies to this Part.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

Seizure and Sale of Personal Property

19.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

20.(1) Before proceeding under subsection 19(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale in the form as set out in Schedule VI.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any

personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

21.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in the form set out in Schedule VII in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

22.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 21(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

23. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

24.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART VII
COMPLAINTS TO TAX ADMINISTRATOR

Complaints to Tax Administrator

25.(1) A business operator may, within thirty (30) days of the date of a business tax notice, deliver a complaint to the tax administrator in the form set out in Schedule III, in respect of an error or omission in the business tax notice.

(2) Within fourteen (14) days after receipt of a complaint, the tax administrator must review the matter and attempt to resolve the complaint.

(3) If the tax administrator concludes that there was an error or omission in the business tax notice, the tax administrator must mail an amended business tax notice correcting the error or omission.

(4) Where the tax administrator mails an amended business tax notice, subsection 7(4) and section 9 apply.

(5) The tax administrator must advise Council of each complaint received under this section, including the nature of the complaint and the resolution of the complaint, if any.

PART VIII
GENERAL PROVISIONS

Revenues and Expenditures

26. Business activity taxes collected by the First Nation must be placed in the local revenue account of the First Nation and expended only in accordance with an expenditure law enacted by the First Nation under paragraph 5(1)(b) of the Act or in accordance with section 13.1 of the Act.

Disclosure of Information

27.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in court proceedings or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

28. Notwithstanding section 27, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

29. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a determination made by the First Nation or the tax administrator;

(b) an error or omission in a Tax Notice or other notice given under this Law; or

(c) a failure of the First Nation or the tax administrator to do something within the required time.

Limitation on Proceedings

30.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit described in this section,

then money paid to the First Nation is deemed to have been voluntarily paid.

Notices

31.(1) Where in this Law a notice is required to be given, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the business premises;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property or the business premises; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the business premises.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

32.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

33. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

(remainder of this page left intentionally blank)

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of October, 2016, at Edmonton, in the Province of Alberta.

Chief Darren Whitford

(Councillor)	(Councillor)	(Councillor)
Douglas Beaverbones	Barry Saulteaux	Cleon Strawberry
(Councillor)	(Councillor)	(Councillor)
Cedric Whitford	Robert Strawberry	Martin Ironbow

A quorum of Council consists of four (4) members of Council.

SCHEDULE I

BUSINESS ACTIVTY TAX NOTICE

BUSINESS OPERATOR: _____

ADDRESS: _____

PURSUANT to the provisions of the *O'Chiese First Nation Business Activity Tax (Well Drilling) Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the use of reserve lands for Well drilling activities.

Reporting period: From _____, 201__ to _____, 201__

Description of Well drilling during the reporting period:

Description	Depth	Taxes payable
1.		
2.		
3.		

Total taxes payable during reporting period:

Unpaid taxes during previous reporting period:

Penalties added to unpaid taxes:

Interest payable:

Total amount due:

All taxes are due and payable on or before _____. Payments for unpaid taxes and interest are past due and must be paid immediately.

Payments must be made at the offices of the O'Chiese First Nation, located at the O'Chiese Business Centre located on the O'Chiese First Nation Reserve during normal business hours. Payment must be by cheque, money order or cash.

Payments may also be made by mail addressed to the: 'Tax Administrator' at Box 2127, Rocky Mountain House, AB, T4T 1B6. Payments are received as of the actual date of receipt.

Taxes that are not paid when due shall incur penalties and interest as set out in the *O'Chiese First Nation Business Activity Tax (Well Drilling) Law, 2016* .

_____
Tax Administrator for the O'Chiese First Nation

Dated: _____, 20___.

SCHEDULE II

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE O'CHIESE FIRST NATION

TO: _____

ADDRESS: _____

PURSUANT to section 11 of the *O'Chiese First Nation Business Activity Tax (Well Drilling) Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted business:

(1)

(2)

(3)

_____
Tax Administrator for the O'Chiese First Nation

Dated: _____, 20___.

SCHEDULE III

COMPLAINT TO TAX ADMINISTRATOR RESPECTING
BUSINESS TAX NOTICE

TO: Tax Administrator for the O'Chiese First Nation
[***address as found on the Business Activity Tax Notice***]

PURSUANT to the provisions of the *O'Chiese First Nation Business Activity Tax (Well Drilling) Law, 2016*, I hereby make a complaint respecting an error or omission in a business tax notice received in respect of the following business operator:

[***insert name and address of business operator***]

The alleged errors or omissions are as follows:

(1)

(2)

(3)

(***describe the reasons in support of the complaint in as much detail as possible***)

Mailing address to which a reply to the complaint is to be sent:

_____

_____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

A copy of the business activity tax notice is enclosed with this Form.

SCHEDULE IV

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *O'Chiese First Nation Business Activity Tax (Well Drilling) Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, penalties and interest are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Costs $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid at the rate of fifteen percent (15%) per annum.

Payments must be made at the offices of the O'Chiese First Nation, located at located at the O'Chiese Business Centre located on the O'Chiese First Nation Reserve during normal business hours. Payments may also be made by mail to Box 2127, Rocky Mountain House, AB, T4T 1B6. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the O'Chiese First Nation

Dated: _____, 20__.

SCHEDULE V

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

The First Nation's costs arising from the collection and enforcement of unpaid taxes are payable by the debtor as follows:

1. For preparation of a notice by the First Nation	$ 250
2. For service of notice on each person or place by the First Nation	$125.
3. For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4. For advertising in newspaper	actual cost
5. For staff time spent in undertaking collection and enforcement procedures, not including costs otherwise recovered under this Schedule:	$100 per person per hour

6. Actual costs incurred by the First Nation for carrying out enforcement measures not otherwise recovered under this Schedule will be charged based on receipts.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 19 of the *O'Chiese First Nation Business Activity Tax (Well Drilling) Law, 2016*. seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the O'Chiese First Nation

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the O'Chiese First Nation will take place on _____ , 20____ at _____ o'clock at _____ **[location]**.

The following personal property, seized pursuant to section 19 of the *O'Chiese First Nation Business Activity Tax (Well Drilling) Law, 2016* will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Saskatchewan and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the O'Chiese First Nation

Dated: _____ , 20___ .

O'CHIESE

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the O'Chiese considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the O'Chiese enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *O'Chiese Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"band manager" means the person appointed band manager under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief financial officer" means the person appointed chief financial officer under section 19;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation which includes the Chief;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the O'Chiese;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the band manager, chief financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least ten (10) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the band manager and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band manager or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the band manager or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the band manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Band Manager

18.(1) The Council must appoint a person as band manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the band manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the band manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band manager's duties specified in this Law.

(3) The band manager may assign the performance of any of the band manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the band manager of the responsibility to ensure that these duties or functions are carried out properly.

Chief financial officer

19.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band manager, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this Law; and

(o) to carry out any other activities specified by the band manager that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the band manager, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of

the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the chief financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the chief financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the band manager, chief financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the band manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the band manager, the chief financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the band manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the band manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the band manager or the chief financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The chief financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The chief financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The band manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the band manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The band manager or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the band manager or chief financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the band manager or the chief financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The band manager or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the band manager or the chief financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the band manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the band manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The chief financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the chief financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the chief financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within sixty (60) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within ninety (90) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The chief financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements

as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The chief financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation,

(ii) the chair of the Finance and Audit Committee, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The band manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the band manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The band manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The band manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the band manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The band manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the band manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The band manager may retain the services of a professional engineer or other consultant to assist the band manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the band manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the band manager under subsection 101(3), the band manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the band manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of December, 2016, at Edmonton, in the Province of Alberta at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Darren Whitford

Councillor Cedric Whitford

Councillor Martin Ironbow

Councillor Douglas Beaverbones

Councillor Cleon Strawberry

Councillor Barry Saulteaux

Councillor Robert Strawberry

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the band manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The band manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the band manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the band manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The band manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the band manager or, in the case of the band manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the band manager or, in the case of the band manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SIKSIKA NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the SIKSIKA NATION duly enacts as follows:

1. This Law may be cited as the *Siksika Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Siksika Nation Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Siksika Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Siksika Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year January 1, 2017, and ending December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except section 4.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of May, 2016, at Siksika, in the Province of AB.

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

Chief Vincent Yellow Old Woman

Councillor Barry Yellowfly

Councillor Kendall Panther Bone

Councillor Fred Rabbit Carrier

Councillor Wesley Water Chief

Councillor Hector Winnipeg Jr.

Councillor Jason Doore

Councillor Stewart Own Chief

Councillor Warren Drunken Chief

Councillor Marsha Wolf Collar

Councillor Casey Maguire

Councillor Karen Running Rabbit

Councillor Gerald SittingEagle

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$1,069,961.96
b. Settlement in lieu	$65,900.00
Total:	**$1,135,861.96**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$16,674.55
2. Protection Services	
a. Policing	$209,000.00
b. Regulatory Measures	$125,000.00
c. Other Protective Services	$110,000.00
3. Transportation	
a. Roads and Streets	$7,500.00
4. Recreation and Cultural Services	
a. Culture	$82,000.00
5. Community Development	
a. Other Regional Planning and Development	$270,000.00
6. Environment Health Services	
7. Fiscal Services	
8. Other Services	
a. Social Programs and Assistance	$315,202.00
b. Other Service	$100.00
9. Taxes Collected for Other Governments	
10. Grants	
11. Contingency Amounts	
a. Contingency Amounts	$10,670.00
12. Transfers into reserve funds	
13. Repayment of moneys borrowed from reserve funds	
Total:	**$1,146,146.55**
Balance:	**-$10,284.59**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 10,284.59

BALANCE **$0**

4

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SIKSIKA NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the SIKSIKA NATION duly enacts as follows:

1. This Law may be cited as the *Siksika First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Siksika Nation Property Assessment Law, 2015*;

"First Nation" means the SIKSIKA NATION, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Siksika Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of May, 2016, at Siksika, in the Province of AB.

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

1

Chief Vincent Yellow Old Woman

Councillor Barry Yellowfly

Councillor Kendall Panther Bone

Councillor Fred Rabbit Carrier

Councillor Wesley Water Chief

Councillor Hector Winnipeg Jr.

Councillor Jason Doore

Councillor Stewart Own Chief

Councillor Warren Drunken Chief

Councillor Marsha Wolf Collar

Councillor Casey Maguire

Councillor Gerald Sitting Eagle

Councillor Karen Running Rabbit

SCHEDULE

2016 TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
	Rate
1 Residential	-
2 Non-Residential	16.6
3 Farm Land	-
4 Machinery & Equipment	9.7

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsuut'ina Nation in the Province of Alberta,

Tsuut'ina Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

LAW

Annual Expenditure Law 2016

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasaala.

A Document to Ratify the Annual Expenditure Law Within the Tsuut'ina First Nation Lands, Alberta, Canada

Enacted on November 2, 2016 in Tsuut'ina Nation

Annual Expenditure Law

WHEREAS:

Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

The Council of the First Nation has made a property assessment law and a property taxation law;

Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

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Insert Name

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Annual Expenditure Law

Definitions

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"Annual Expenditure Law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Sarcee Indian Reserve Property Taxation By-law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tsuut'ina Nation, being a band named in the schedule to the Act;

"Interim Budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"Local Revenues" means money raised by the First Nation under a property taxation law;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Sarcee Indian Reserve Property Taxation By-law*.

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Insert Name

Annual Budget

1. The First Nation's annual budget for the budget year beginning January 1, 2016 and ending December 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

2. (1) The First Nation's interim budget for the budget year beginning January 1, 2017 and ending December 31, 2017 is comprised of

   (a) Section 1 of Part 1 of the schedule; and

   (b) Sections 1 to 8, and section 10, of Part 2 of the Schedule.

   (2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

3. Expenditures of local revenues must be made only in accordance with the annual budget.

4. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

    (2) A reference to the Schedule is a reference to the Schedule to this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

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Annual Expenditure Law

Chief and Council Signatory Page

THIS LAW IS HEREBY DULY ENACTED by Chief and Council on this 2nd day of November 2016, at the Tsuut'ina Nation, by Nation Council Resolution.

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

Tsuut'ina Nation Chief

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

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Annual Expenditure Law Schedule

Schedule 1

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues to be collected in budget year:		
	a.	Property Tax Revenues	$854,853.83
	TOTAL REVENUES		$854,853.83

PART 2: EXPENDITURES

1.	General Government Expenditures		
	a.	Executive and Legislative	
	b.	General Administrative	
	c.	Other General Government	$211,576.32
2.	Protection Services		
	a.	Policing	
	b.	Firefighting	
	c.	Regulatory Measures	
	d.	Other Protective Services	$211,576.32
3.	Transportation		
	a.	Roads and Streets	
	b.	Snow and Ice Removal	
	c.	Parking	
	d.	Public Transit	
4.	Recreation and Cultural Services		
	a.	Recreation	
	b.	Culture	
	c.	Heritage Protection	
	d.	Other Recreation and Culture	$211,576.32
5.	Other Services		
	a.	Health	

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b.	Social Programs and Assistance	
c.	Agriculture	
d.	Education	
e.	Other Service	$211,576.32
6.	Contingency Amounts	$8,548.55
TOTAL EXPENDITURES		$854,853.83
BALANCE		**$0**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	**$ 0**
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	**$0**
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

McNally Land Services Ltd.	$12,000.00

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsuut'ina Nation in the Province of Alberta,

Tsuut'ina Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

LAW

Annual Rates Law

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasaala.

A Document to Ratify the Annual Rates Law
Within the Tsuut'ina First Nation Lands, Alberta, Canada

Enacted on November 2, 2016 in Tsuut'ina Nation

Annual Rates Law

WHEREAS:

Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

The council of the First Nation has made a property assessment law and a property taxation law; and

Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

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Insert Name

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Annual Rates Law

Definitions

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Sarcee Indian Reserve Property Taxation By-law*

"First Nation" means the Tsuut'ina Nation, being a band named in the schedule to the Act;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable Property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Sarcee Indian Reserve Property Taxation By-law.*

© Tsuut'ina Nation

Insert Name

Annual Taxation Rates

1. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.
2. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
3. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
4. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
5. The Schedule attached to this Law forms part of and is an integral part of this Law.
6. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

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Chief and Council Signatory Page

THIS LAW IS HEREBY DULY ENACTED by Chief and Council on the 2nd day of November, 2016, at the Tsuut'ina Nation by Nation Council Resolution.

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

Tsuut'ina Nation Chief

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

Member of Tsuut'ina Nation Council

© Tsuut'ina Nation

Annual Rates Schedule

Schedule

SCHEDULE
2016 TAX RATES

PROPERTY CLASS	RATE PER $100 of Assessed Value
Class 1 – Residential	
Class 2 – Non-Residential	3.8480
Class 3 – Farm land	
Class 4 - Machinery and Equipment	3.8480

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsuut'ina Nation in the Province of Alberta,

Tsuut'ina Nation Annual Expenditure Law, 2015

Dated at Toronto, Ontario this 8th day of December, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSUUT'INA NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has enacted the *Sarcee Indian Reserve Property Taxation By-law*, which transitioned to a law deemed to be made under the *First Nations Fiscal Management Act* when the First Nation was added to the Schedule to that Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

1. This Law may be cited as the *Tsuut'ina Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

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

"Assessment and Taxation Law" means the *Sarcee Indian Reserve Property Taxation By-law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tsuut'ina Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local taxation revenues and projected expenditures of those local taxation revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law.

3. The First Nation's annual budget for the budget year beginning January 1, 2015 and ending December 31, 2015 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim taxation budget for the budget year beginning January 1, 2016 and ending December 31, 2016 is comprised of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of November, 2015 at the Tsuut'ina Nation.

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

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$902,056.32
TOTAL REVENUES	**$902,056.32**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	$223,258.94
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	$223,258.94
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	$223,258.94
5. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	$223,258.94
6. Contingency Amounts	$9,020.56
TOTAL EXPENDITURES	$902,056.32
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

McNally Land Services Ltd.	$12,000.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsuut'ina Nation in the Province of Alberta,

Tsuut'ina Nation Annual Rates Law, 2015

Dated at Toronto, Ontario this 8th day of December, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSUUT'INA NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has enacted the *Sarcee Indian Reserve Property Taxation By-law*, which transitioned to a law deemed to be made under the *First Nations Fiscal Management Act* when the First Nation was added to the Schedule to that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsuut'ina Nation duly enacts as follows:

1. This Law may be cited as the *Tsuut'ina Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment and Taxation Law" means the *Sarcee Indian Reserve Property Taxation By-law*;

"First Nation" means the Tsuut'ina Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"taxable property" means property in a reserve that is subject to taxation under a property taxation law.

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of November, 2015 at the Tsuut'ina Nation.

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

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Chilliwack, in the Province of BC.

A quorum of Council consists of two (2) members of Council.

Angie Bailey

Chief Angie Bailey

Councillor Leona Sam

Councillor John George

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
2 Utilities	55.21799	56.75753
5 Light Industry	16.08138	16.44277
6 Business and Other	15.96432	16.33322

British Columbia / Colombie-Britannique

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAkisq̓nuk First Nation in the Province of British Columbia,

ʔAkisq̓nuk First Nation Borrowing Agreement Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ʔAKISQ̓NUK FIRST NATION
BORROWING AGREEMENT LAW, 2016

WHEREAS:

A. Pursuant to paragraph 5(1)(d) of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting the borrowing of money from the Authority, including any authorization to enter into a borrowing agreement with the Authority;

B. The ʔAkisq̓nuk First Nation wishes to become a borrowing member of the Authority;

C. The ʔAkisq̓nuk First Nation wishes to enter into a borrowing agreement with the Authority as provided in this Law;

D. The ʔAkisq̓nuk First Nation has enacted a financial administration law under paragraph 9(1)(a) of the Act, which law has been approved by the First Nations Financial Management Board, as required by section 4 of the Act; and

E. The ʔAkisq̓nuk First Nation has obtained a certificate from the First Nations Financial Management Board, as required by subsection 32(1) of the Act, a copy of which certificate is attached as Schedule "A" to this Law.

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

1. This Law may be cited as the *ʔAkisq̓nuk First Nation Borrowing Agreement Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"Authority" means the First Nations Finance Authority established under the Act;

"Borrowing Agreement" means the borrowing member agreement between the Authority and the First Nation in the form attached to this Law as Schedule "B";

"Certificate" means a Financial Performance Certificate issued by the First Nations Financial Management Board under subsection 50(3) of the Act;

"First Nation" means the ʔAkisq̓nuk First Nation; and

"Law" means this borrowing agreement law.

3. Unless the context otherwise requires, words and expressions used in the Law and not otherwise defined have the same meaning as in the Act.

4. The Council is authorized to enter into the Borrowing Agreement with the Authority and the Chief and the Senior Administrator Officer are authorized and directed to execute the Borrowing Agreement on behalf of the First Nation.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The Schedules attached to this Law form integral parts of this Law.

8. The *?Akisq̓nuk First Nation Borrowing Agreement Law, 2015* is hereby repealed.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of October, 2016, at Windermere in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Lorne Shovar

Councillor Darcy Fisher

Councillor Rosemary Phillips

Councillor Donald Sam

SCHEDULE "A"
FINANCIAL PERFORMANCE CERTIFICATE

FIRST NATIONS
FINANCIAL MANAGEMENT BOARD
LE CONSEIL DE GESTION FINANCIÈRE
DES PREMIÈRES NATIONS

FINANCIAL PERFORMANCE CERTIFICATE ISSUED TO THE ?AKISQ'NUK FIRST NATION

The First Nations Financial Management Board ("the Board") completed its review of the ?Akisq'nuk First Nation's Financial Performance for compliance with the *Financial Performance Standards* established under section 55 of the *First Nations Fiscal Management Act* ("the Act"). The Board has not audited or otherwise attempted to verify the underlying financial information upon which the review is based. On the basis of its review and after consideration of its findings, the Board is of the opinion and certifies that, as at March 31, 2014, the ?Akisq'nuk First Nation was in compliance with the *Financial Performance Standards*.

The Board has provided the ?Akisq'nuk First Nation with a Report and attached Schedule dated March 31, 2015 as required under section 50(2) of the Act and upon which the Board's opinion and certification is based.

This Certificate has been issued to the ?Akisq'nuk First Nation under section 50(3) of the Act solely for the purpose of enabling the ?Akisq'nuk First Nation to satisfy the requirements of the Act. It should not be used or relied upon by the ?Akisq'nuk First Nation or by any other person for any other purpose and the Board accepts no responsibility for any loss or damages resulting from any unauthorized use of or reliance on this Certificate.

This Certificate is issued on the 31st day of March, 2015.

First Nations Financial Management Board

905 - 100 PARK ROYAL | WEST VANCOUVER, BC | V7T 1A2
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SCHEDULE "B"

ʔAKISQ̓NUK FIRST NATION

BORROWING AGREEMENT
(Property Tax Revenues)

This Borrowing Agreement, hereinafter referred to as the "Agreement", is made the ___ day of _____, 2016

BETWEEN:

FIRST NATIONS FINANCE AUTHORITY, a non-profit corporation with a head office at 202-3500 Carrington Road, Westbank, British Columbia

(the "**Authority**")

AND

ʔAKISQ̓NUK FIRST NATION, being a band named in the schedule to the Act, (referred to as "**ʔAKISQ̓NUK FIRST NATION**" in the schedule to the *First Nations Fiscal Management Act*, S.C. 2005, c.9), with an office at 3050 Hwy 93/95, Windermere, B.C., V0B 2L2 as represented by its Chief and Council,

(the **"First Nation"**)

WHEREAS:

A. First Nations have lacked the institutional framework by which to gain access to private capital at affordable rates;

B. The Act creates a mechanism of financing for First Nations;

C. Section 58 of the Act creates the Authority as a non-profit corporation without share capital;

D. One of the purposes of the Authority under paragraph 74(a) of the Act is to secure for its Borrowing Members, through the use of Property Tax Revenues, long-term financing of capital infrastructure for the provision of local services on reserve lands;

E. Section 75 of the Act gives the FNFA Board powers in relation to the issuance of securities;

F. The Authority reviews outstanding requests for financing from Borrowing Members and, in consideration of the relevant market and economic conditions, authorizes the issue and sale of securities to raise a specified amount in the manner determined by the FNFA Board;

G. The Authority can provide Interim Long Term Financing to Borrowing Members in anticipation of including the applicable Borrowing Member's financing request in an issue of debt securities by the Authority;

H. The Act sets out a procedure for First Nations to become Borrowing Members of the Authority;

I. The Act also sets out the requirements for Borrowing Members to enact Borrowing Laws and to obtain the necessary certifications and approvals as part of the borrowing process;

J. The First Nation is a Borrowing Member of the Authority;

K. The First Nation, as part of the process of obtaining financing from the Authority, will enact one or more

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Borrowing Laws;

L. This Agreement sets out the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions under which the Authority agrees to provide financing to the First Nation using the First Nation's Property Tax Revenues; and

M. The First Nation intends to use its Property Tax Revenues, in accordance with the provisions of the Act, to pay interest on and repay principal of financing provided by the Authority to the First Nation pursuant to this Agreement.

NOW THEREFORE, THE AUTHORITY AND THE FIRST NATION AGREE TO THE FOLLOWING:

1.0 INTERPRETATION

1.1 In this Agreement, including the recitals, the following terms shall have the following meanings:

"**Act**" means the *First Nations Fiscal Management Act,* the regulations enacted under that Act and any amendments thereto;

"**Authority**" means the First Nations Finance Authority established under the Act;

"**Board**" means the First Nations Financial Management Board established under the Act;

"**Borrowing Agreement Law**" means the First Nation Borrowing Agreement Law cited as the ***ʔAkisq̓nuk First Nation Borrowing Agreement Law PT 2016***, enacted by the First Nation under and in accordance with paragraph 5(1)(d) of the Act that came into force the ___ day of_____ 2016;

"**Borrowing Law**" means a law enacted by the First Nation under paragraph 5(1)(d) of the Act to secure long term financing through the Authority of capital infrastructure for the provision of local services on the First Nation reserve lands by the use of the First Nation's Property Tax Revenues;

"**Borrowing Member**" means a first nation that has been accepted by the Authority as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"**Borrowing Room Calculation Certificate**" means a certificate in a form required by the Authority, setting out financial information of the First Nation including its unused annual debt servicing capacity based on its previous fiscal year's audited consolidated financial statements;

"**Business Day**" means a day other than a Saturday, Sunday or statutory holiday in the Province of Ontario;

"**Capital Infrastructure Project**" means the project generally described in a Borrowing Law;

"**Chief**" means Chief Lorne Shovar or his or her duly elected successor to the office of Chief of the First Nation;

"**Commission**" means the First Nations Tax Commission established under the Act;

"**Completion**" of a Capital Infrastructure Project means that the project is substantially completed, not necessarily totally completed. A project will be considered to have achieved Completion when the Authority is provided with a certificate from a registered professional engineer or architect to the effect that the project has been substantially completed;

"**Council**" means the governing Council of the First Nation;

"**Debt Reserve Fund**" means the fund established by the Authority under section 84 of the Act for financing secured by Property Tax Revenues;

Form of Borrowing Agreement

"**Financial Administration Law**" means the *?Akisq̓nuk First Nation Financial Administration Law*, 2015 enacted by the First Nation under and in accordance with paragraph 9(1)(a) of the Act that has been approved by the Board;

"**Financial Management System Certificate**" means a certificate issued by the Board under subsection 50(3) of the Act confirming that the First Nation's financial management system is in compliance with the Board's standards;

"**Financial Performance Certificate**" means a certificate issued by the Board under subsection 50(3) of the Act confirming that the First Nation's financial performance is in compliance with the Board's standards;

"**First Nation**" means the ?Akisq̓nuk First Nation, being a band named in the schedule to the Act, with an office at 3050 Highway 93/95, Windermere, B.C., V0B 2L2 as represented by its Chief and Council;

"**FNFA Board**" means the Board of Directors of the Authority as described in section 61 of the Act;

"**Interim Long Term Financing**" means financing provided by the Authority to the First Nation in anticipation of the inclusion and replacement of such financing in an issue of debt securities by the Authority by the earlier of

(a) five years from the date on which the first advance of such Interim Long Term Financing is provided to the First Nation,

(b) Completion of the Capital Infrastructure Project;

"**Local Revenue Account**" means the account established by the First Nation pursuant to paragraph 13(1) of the Act into which the First Nation is required to place, among other things, Property Tax Revenues;

"**Local Revenue Law**" means a law of the First Nation made under paragraph 5(1)(b), (d), (f) or (g) of the Act;

"**Material Adverse Change**" means a change in the financial, operational or other condition of the First Nation that affects or is likely to affect the ability of the First Nation to perform its obligations under this Agreement, a Borrowing Law, a Security Issuing Council Resolution, or a Promissory Note as and when they fall due;

"**Person**", in addition to its ordinary meaning, includes a corporation, society, a local, provincial or federal government, partnership or party and the personal or legal representative or successors or assigns of such person to whom the context can apply according to law;

"**Promissory Note**" means a contractual promise to pay made by the First Nation to the Authority in respect of the repayment by the First Nation of money borrowed by the First Nation from the Authority for a Purpose set out in a Borrowing Law, in the form specified by the Authority;

"**Property Tax Revenues**" means the property tax revenues described in section 57 of the Act; and

"**Security Issuing Council Resolution**" means a resolution of Council in the form specified by the Authority whereby the First Nation formally requests to drawdown all or a portion of the loan amount authorized by a Borrowing Law: and

"Undertaking Agreement" means, the agreement in the form specified by the Authority, pursuant to which, *inter alia*, a third party may, in certain circumstances, exercise the Authority's rights in respect of a loan to the First Nation;

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1.2 Unless the context otherwise requires, words and expressions used in this Agreement and not otherwise defined have the same meaning as in the Act.

1.3 Any computation of days or business hours in relation to borrowing under this Agreement shall be determined based on days and hours during which banks are open for general banking business in the Province of Ontario.

1.4 Words importing the singular include the plural and vice versa and words importing gender include the neuter, feminine and masculine genders.

1.5 The division of this Borrowing Agreement into articles (1), sections (1.1), paragraphs (1.1(a)), subparagraphs (1.1(a)(i)) and sub-subparagraphs (1.1(a)(i)(A)) and the insertion of headings are for convenience of reference only and shall not affect the construction or interpretation hereof.

1.6 In the event that any day on or before which any action is required to be taken under this Agreement is not a Business Day, then such action shall be required to be taken on or before the requisite time on the next succeeding day that is a Business Day.

2.0 APPLICATION OF THE ACT

2.1 The Authority and the First Nation agree that the Act and this Agreement shall apply to the relationship between the Authority and the First Nation and to any borrowing by the First Nation from the Authority using Property Tax Revenues.

2.2 In the event of a conflict between the Act and this Agreement, the Act shall prevail to the extent of the conflict.

3.0 AUTHORIZATION FOR AGREEMENT AND THE FIRST NATION BORROWING

3.1 The First Nation and the Authority acknowledge and agree that entering into this Agreement establishing the contractual terms and conditions of the First Nation being a Borrowing Member and the contractual terms and conditions for borrowing from the Authority by the First Nation is authorized by the Borrowing Agreement Law and the contractual terms so established are in addition to any terms and conditions contained in a Borrowing Law, a Security Issuing Council Resolution, an Undertaking Agreement and a Promissory Note.

4.0 CONSIDERATION

4.1 In consideration of the Authority agreeing to comply with the terms and conditions of this Agreement and agreeing to consider, under section 9.1, the First Nation's request for the Authority to raise monies to lend to the First Nation to finance a Capital Infrastructure Project by the issuance of securities, the First Nation agrees to comply with the terms and conditions of this Agreement.

4.2 Without limiting the generality of section 4.1, if the Authority provides financing to the First Nation in accordance with the Act, a Borrowing Law, or a Security Issuing Council Resolution for a Capital Infrastructure Project, the First Nation agrees to make payments as set out in the Promissory Note and this Agreement and to comply with the terms and conditions of this Agreement.

5.0 TERM OF AGREEMENT

5.1 This Agreement shall remain in force until the First Nation ceases to be a Borrowing Member under section 77 of the Act.

6.0 FIRST NATION REPRESENTATIONS & WARRANTIES

Form of Borrowing Agreement

6.1 The First Nation represents and warrants to the Authority as set forth in this section, and acknowledges that the Authority is relying on such representations and warranties without independent inquiry in entering into this Agreement:

(a) the Financial Administration Law has been approved by the Board and the First Nation has not repealed or amended its provisions without Board approval;

(b) before becoming a Borrowing Member, the First Nation obtained a Financial Management System Certificate or a Financial Performance Certificate and provided the Authority with a copy of the Financial Management System Certificate or Financial Performance Certificate and a copy of the Board's report given under subsection 50(2) of the Act in relation to that certificate;

(c) the First Nation has obtained all approvals necessary, including all approvals necessary from the Commission, to enact the Borrowing Agreement Law;

(d) the execution and delivery of this Agreement and the performance by the First Nation of its obligations in this Agreement and the transactions contemplated under this Agreement are all within the First Nation's powers, and have been duly authorized under the Borrowing Agreement Law;

(e) all information provided by or on behalf of the First Nation in writing to the Authority, Commission and Board in connection with this Agreement, the certification and approval of the First Nation becoming a Borrowing Member, and the enacting of the Borrowing Agreement Law was true and correct in all material respects as at the date such information was provided and was not misleading or deceptive in any material respect whether by its inclusion or by omission of any other information, and did not omit any material fact necessary in order to make such information not misleading, and any further information provided by the First Nation to the Authority, Commission and Board will be true and correct as at the date such information is provided to the Authority, Commission and Board and will not be misleading or deceptive in any material respect whether by its inclusion or by omission of any other information and will not omit any material fact necessary to make such information not misleading;

(f) all material financial transactions of the First Nation have been recorded by the First Nation and accurately reflect in all material respects the basis for the financial condition of the First Nation shown in the most recent audited consolidated annual financial statements and other information provided by the First Nation to the Authority, Commission and Board;

(g) no Material Adverse Change has occurred since the date of the First Nation's most recent audited consolidated annual financial statements, except as has been expressly disclosed in writing to the Authority, Commission and Board;

(h) there are no current or pending actions, suits, arbitrations, proceedings or claims, nor to the best of the First Nation's knowledge are any threatened, which in any such case could result in a Material Adverse Change;

(i) the First Nation is not in breach or violation in any material respect of any of the terms of any material agreement, contract, instrument, lease or other commitment to which it is a party which could result in a Material Adverse Change;

(j) the First Nation is in compliance in all material respects with its Financial Administration Law, Local Revenue Laws and all applicable standards of the Board and Commission in relation to any approvals or certifications issued by the Board or Commission;

(k) the First Nation is in compliance in all material respects with the Act;

(l) in addition to compliance under paragraphs (j) and (k) above, the First Nation is in compliance in all material respects with all other applicable provisions of laws, rules, regulations, licenses, permits,

Form of Borrowing Agreement

approvals and orders of any applicable governmental authority in relation to the Capital Infrastructure Project or any of the First Nation's obligations under this Agreement; and

(m) there is no current or pending investigation, proceeding, complaint, order, directive, claim, citation or notice by any governmental authority or any other Person, nor to the best of the First Nation's knowledge are any threatened, with respect to any non-compliance with or violation of the requirements of any environmental law by the First Nation or the threatened or actual release, spill or discharge of any hazardous material or the generation, use, storage, treatment, transportation, manufacture, handling, production or disposal of any hazardous materials or any other environmental, health or safety matter.

7.0 COVENANTS OF THE FIRST NATION

7.1 The First Nation covenants and agrees that for the term of this Agreement it shall:

(a) comply with applicable Board and Commission standards made under the Act and obtain and maintain in good standing all necessary certifications and approvals from the Board and Commission;

(b) provide the Authority with a copy of the Financial Management System Certificate within 36 months after the First Nation receives financing (other than Interim Long Term Financing) from the Authority;

(c) notify the Authority, Board and Commission promptly in writing if there is a Material Adverse Change to any of the information provided by the First Nation under this Agreement or during the process of becoming a Borrowing Member, entering into this Agreement, obtaining any necessary certifications and approvals from the Board and Commission or passing a Security Issuing Council Resolution;

(d) not, on or after the date the First Nation enacts a Borrowing Law, grant a security interest in the Local Revenue Account to any Person other than the Authority without the prior written consent of the Authority;

(e) not, on or after the date the First Nation enacts a Borrowing Law, change the financial institution at which the Local Revenue Account is located or change the account number of the Local Revenue Account without the prior written consent of the Authority;

(f) comply with the Financial Administration Law and the Local Revenue Laws;

(g) comply in all material respects with the Act and all of the Authority's by-laws, rules, regulations, orders and policies, as amended from time to time, and make all payments required in relation thereto;

(h) advise the Authority in writing as soon as possible if there is a change in the First Nation's representative to the Authority and provide the Authority with a copy of the resolution of Council designating a new representative;

(i) use the funds loaned by the Authority to the First Nation only for the payment of permitted expenditures in relation to the Capital Infrastructure Project, provided that any funds loaned by the Authority that are used for an unauthorized purpose shall not affect the obligations of the First Nation under the Act, this Agreement, a Borrowing Law, a Security Issuing Council Resolution, a Promissory Note or an Undertaking Agreement;

(j) in construction of a Capital Infrastructure Project comply in all material respects with all applicable provisions of laws, rules, regulations, licenses, permits, approvals and orders of any applicable governmental authority and with all applicable conditions and standards issued by the Commission in approving a Borrowing Law;

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(k) deliver to the Authority:

(i) the First Nation's annual budget including the component respecting its Local Revenue Account applicable to the borrowing for the First Nation's current year, and a five year capital expenditure plan, in each case in a form acceptable to the Authority, within 120 days after the First Nation's last fiscal year end,

(ii) the First Nation's audited consolidated annual financial statements and audited Local Revenue Account financial statements within 120 days after its fiscal year end together with an opinion on such financial statements by an independent auditor who is a member in good standing of the Canadian Institute of Chartered Accountants or an association of accountants or auditors incorporated under the laws of a province or territory in Canada,

(iii) an executed Borrowing Room Calculation Certificate within 120 days after the First Nation's fiscal year end,

(iv) the First Nation's most recent taxable assessment valuation by property classification and applicable property tax rates by property classification,

(v) promptly upon receipt of notice thereof, a report of any current, pending or threatened actions, suits, arbitrations, proceedings or claims against the First Nation, and

(vi) a copy of the current strategic plan and multi-year financial plan, a copy of any existing operating plans and any other financial information or statistics of the First Nation as the Authority may reasonably request from time to time;

(l) if required by the Authority, execute such documents and agreements as the Authority considers necessary to grant to the Authority a security interest in the Local Revenue Account (including, for greater certainty, all sums at any time on deposit in the Local Revenue Account); the Authority may also require the First Nation to obtain an agreement from any Person (in this paragraph called a "third party") that has a security interest in the Local Revenue Account as of the date the First Nation becomes a Borrowing Member in form satisfactory to the Authority under which the security interest held by the third party in the Local Revenue Account is subordinated and postponed to any security interest held by the Authority in the Local Revenue Account;

(m) permit representatives of the Board (including accountants, counsel, financial advisors, technical advisors and consultants, and other representatives) to visit the First Nation's premises at all reasonable business hours and to have access to and take copies and excerpts, where applicable, from all of the First Nation's books, accounts, records, reports, files, properties and assets in whatever form they take as are deemed appropriate by the Board, acting honestly and in good faith, relating to compliance with Board standards, the First Nation's status as a Borrowing Member, or any obligation under the Act, this Agreement, a Borrowing Law, Security Issuing Council Resolution, Promissory Note or an Undertaking Agreement and to the receipt of and administration of the funds borrowed under this Agreement or a Borrowing Law, as may be reasonably necessary to conduct a review and make a report under subsections 86(2) and (3) of the Act, to enter into and carry out a co-management arrangement under section 52 of the Act or to act as third-party manager under section 53 of the Act;

(n) upon request by the Authority, do, execute, acknowledge and deliver or cause to be done, executed, acknowledged and delivered every and all such further acts and deeds as the Authority shall deem necessary or appropriate to give effect to the purposes of

(i) this Agreement,

(ii) the Act,

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(iii) a Borrowing Law,

(iv) a Security Issuing Council Resolution,

(v) an Undertaking Agreement,

(vi) a Promissory Note, and

(vii) by-laws or policies of the Authority,

and the First Nation shall promptly provide the Authority with evidence of the foregoing satisfactory to the Authority; and

(m) if the Authority provides Interim Long Term Financing to the First Nation, the First Nation must, and hereby covenants to, by the earlier of five years after the date on which the first advance of such Interim Long Term Financing is provided to the First Nation, or Completion of the Capital Infrastructure Project, either:

(i) replace such Interim Long Term Financing by inclusion and replacement of such financing in and by an issue of debt securities by the Authority, or

(ii) prepay all unpaid principal of and accrued and unpaid interest on such Interim Long Term Financing in full in accordance with sections 12.11 and 12.12 of this Agreement.

8.0 SECURITY ISSUING COUNCIL RESOLUTION

8.1 When, from time to time, the First Nation wishes to borrow all or a portion of the amount authorized under a Borrowing Law, the Council will pass a Security Issuing Council Resolution approving the borrowing of the specified amount and either:

(a) request the Authority to include that amount as part of its next issue of debt securities, or

(b) request the Authority to provide the specified amount by way of Interim Long Term Financing to the First Nation.

8.2 The Security Issuing Council Resolution shall specify the date by which the First Nation requests the amount specified in the Security Issuing Council Resolution be loaned by the Authority to the First Nation, it being acknowledged by the First Nation that there can be no assurance that the Authority will loan such amount by such date.

8.3 The First Nation shall promptly send an originally executed or a certified copy of the Security Issuing Council Resolution to the Authority, and, for their information to the Commission. If the Security Issuing Council Resolution requests the Authority to include the specified amount in the Authority's next issue of debt securities, an originally executed or a certified copy of the Security Issuing Council Resolution must be delivered to the Authority and the Commission by the date specified in writing by the Authority in order for the First Nation to participate in the Authority's next issue of debt securities.

8.4 If financing is provided by the Authority to the First Nation by way of Interim Long Term Financing, the Authority may by written notice to the First Nation specify the date by which the First Nation must give written notice to the Authority by way of a new Security Issuing Council Resolution to confirm that the First Nation intends such Interim Long Term Financing to be replaced by inclusion of such financing in the next issue of debt securities by the Authority.

Form of Borrowing Agreement

9.0 COVENANTS OF THE AUTHORITY

9.1 If the First Nation has obtained all necessary certifications and approvals from the Board and the Commission and complied with this Agreement, the Act, the by-laws and policies of the Authority, a Borrowing Law, and an Undertaking Agreement, the Authority shall review the request for financing of the First Nation set out in a Security Issuing Council Resolution and, in consideration of relevant market and economic conditions may, in accordance with the Act, authorize the issue and sale of debt securities to raise funds requested by the First Nation or provide Interim Long Term Financing to the First Nation, in either case to be loaned to the First Nation to finance a specified Capital Infrastructure Project.

9.2 The Authority agrees that for the term of this Agreement it shall:

(a) provide the First Nation full opportunity to participate in the governance of the Authority in accordance with the Act and the by-laws of the Authority;

(b) provide the First Nation with notice of any significant changes to the borrowing regime, requirements for Borrowing Members and other material information that could significantly affect the First Nation's rights as a Borrowing Member or its obligations to the Authority; and

(c) provide the First Nation with notice of any changes of fees or charges.

10.0 FINANCING BY THE AUTHORITY

10.1 The Authority is authorized to finance a Capital Infrastructure Project from time to time, at the sole cost and on behalf of the First Nation as set out in a Security Issuing Council Resolution, up to but not exceeding the least of:

(a) the amount authorized in a Borrowing Law;

(b) the amount remaining in the authorization in a Borrowing Law after previous loans for a Capital Infrastructure Project have been made to the First Nation by the Authority; or

(c) the amount of the unused annual debt servicing capacity as calculated in the most recent Borrowing Room Calculation Certificate.

10.2 The financing by the Authority shall be in lawful money of Canada (provided that the First Nation may borrow all or part of such amount in such currency as the FNFA Board shall determine but the aggregate amount in lawful money of Canada and in Canadian dollar equivalents so borrowed shall not exceed the limits set out in section 10.1 in Canadian dollars) together with interest and at such interest rates and with such discounts or premiums and expense as the Authority may deem appropriate in consideration of the market and economic conditions of the time.

10.3 Recognizing that the term to maturity of debt securities issued by the Authority may not be the same as the First Nation's requested term for financing from the Authority for a Capital Infrastructure Project, the First Nation may by resolution of the Council request that the Authority fix the interest rate on the loan from the Authority to the First Nation at the time of the borrowing described in the Security Issuing Council Resolution for the full term of the borrowing.

10.4 If the Authority provides Interim Long Term Financing to the First Nation, the amount of the loan withheld under subsection 84(2) of the Act and deposited in the Debt Reserve Fund in relation to the Interim Long Term Financing will be credited to the First Nation in determining the amount to be withheld under subsection 84(2) of the Act upon the subsequent issue of debt securities by the Authority to raise the funds requested by the First Nation.

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11.0 CONDITIONS OF FINANCING

11.1 In addition to the provisions of sections 9.1, 10.1 and 10.2 of this Agreement, any decision of the Authority to provide financing to the First Nation under those sections is conditional upon the following:

(a) execution of this Agreement by the First Nation and compliance by the First Nation with all terms of this Agreement;

(b) receipt by the Authority of a Borrowing Law, together with supporting information requested by the Authority with respect to the Capital Infrastructure Project for which the First Nation is requesting financing from the Authority, approved by the Commission;

(c) receipt by the Authority of supporting documentation relating to the establishment of the Local Revenue Account by the First Nation;

(d) receipt by the Authority of executed copies of the documents and agreements required by the Authority pursuant to paragraph 7.1(l) of this Agreement;

(e) execution of an Undertaking Agreement by the First Nation as requested by the Authority;

(f) receipt by the Authority of a First Nation Security Issuing Council Resolution signed by the Council;

(g) receipt by the Authority of a current Borrowing Room Calculation Certificate;

(h) receipt by the Authority of the First Nation's most recent audited consolidated annual financial statements;

(i) receipt by the Authority of a Financial Performance Certificate or a Financial Management System Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under subsection 50(2) of the Act; and

(j) receipt by the Authority of such other financial information of the First Nation as the Authority may reasonably require.

11.2 In addition to requirements under section 11.1, any decision of the Authority to provide financing to the First Nation after the financing authorized by the First Nation's first Borrowing Law is conditional upon receipt by the Authority of a Financial Management System Certificate issued to the First Nation and a copy of the Board's report prepared in respect of that certificate under subsection 50(2) of the Act.

12.0 PAYMENT BY THE FIRST NATION

12.1 Upon completion by the Authority of any financing undertaken pursuant to a Security Issuing Council Resolution, the First Nation shall, at a time that the Authority requests, execute and deliver a Promissory Note to the Authority.

12.2 The Promissory Note issued under section 12.1 shall be executed on behalf of the First Nation in accordance with the Security Issuing Council Resolution. The Promissory Note shall provide for payment by the First Nation to the Authority of the amounts required to meet the obligations of the Authority with respect to each of its borrowings undertaken pursuant to the First Nation's Borrowing Law and applicable Security Issuing Council Resolution.

12.3 The Promissory Note issued under section 12.1 shall be dated and payable in Canadian dollars and shall set out the schedule of repayment by the First Nation of the principal amount together with interest as determined by the Authority.

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12.4 The obligations under a Promissory Note shall bear interest from the date specified in the Promissory Note, which date shall be determined by the Authority, at rates to be determined by the Authority.

12.5 The obligations under a Promissory Note as to both principal and interest shall be payable in such manner and at such time or times as determined from time to time by the Authority and as provided for in the Promissory Note.

12.6 The First Nation shall, in each fiscal year after a Promissory Note has been signed, provide in its annual budget for payment of all amounts payable to the Authority during the fiscal year to which its annual budget applies.

12.7 The First Nation shall pay the amounts to the Authority set forth in, or attached as a schedule to, a Promissory Note during a fiscal year and shall make such payments in priority to other creditors of the First Nation during that fiscal year.

12.8 No law enacted by the First Nation under paragraph 5(1)(b) of the Act shall authorize the expenditure of moneys raised under a Local Revenue Law unless the First Nation's annual budget provides for the payment of all amounts payable to the Authority during the budget period.

12.9 The First Nation shall provide and pay over to the Authority such sums as are required to discharge its obligations in accordance with the terms of a Promissory Note, provided that if sums provided for in a Promissory Note are not sufficient to meet the obligations of the Authority in relation to the issuance of securities or the provision of Interim Long Term Financing to raise the funds requested by the First Nation, any deficiency in meeting such obligations shall be a liability of the First Nation to the Authority and shall be paid to the Authority by the First Nation.

12.10 If the First Nation's requested repayment term for a borrowing described in a Borrowing Law does not match the term for debt securities issued by the Authority to provide for the First Nation's borrowing, the First Nation may, by way of a Council Resolution, authorize the Authority to use a derivative product to fix the loan interest rate for the full repayment term, or if no such Council Resolution is provided to the Authority, then the First Nation's loan will be refinanced by the Authority as needed to meet the First Nation's desired term of repayment set out in its Borrowing Law. Any refinancing described in this section shall take place at the Authority's calculated interest rate in issuing new securities at the time of the refinancing.

12.11 In the event the First Nation wishes to prepay the amount owing under a Promissory Note the prepayment shall include the full amount of the principal and interest due on the maturity of the Promissory Note, or another amount as calculated by the Authority to fully discharge the First Nation's obligations and any additional cost incurred by the Authority in relation to the prepayment.

12.12 The parties acknowledge that the Authority may fund advances of Interim Long Term Financing to the First Nation by the issuance of bankers' acceptances in the Canadian bank market or by the issuance of commercial paper in the Canadian capital markets. The First Nation may not prepay any amount of Interim Long Term Financing unless such prepayment is made on the maturity date of the bankers' acceptance or issue of commercial paper utilized by the Authority to fund the applicable advance of such Interim Long Term Financing, and the amount of such prepayment is sufficient to repay the relevant bankers' acceptance or commercial paper in full.

12.13 All payments by the First Nation to the Authority shall be made to an account specified by the Authority on the due date as set out in the Promissory Note, or if the due date is not a Business Day then on the next Business Day.

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13.0 DEFAULT BY THE FIRST NATION

13.1 The occurrence of any one or more of the following events or conditions is a default under this Agreement:

(a) the First Nation defaults on a payment owing to the Authority under this Agreement, a Borrowing Law, Security Issuing Council Resolution or Promissory Note;

(b) the First Nation fails to comply with the Act in any material respect;

(c) the First Nation defaults in the observance or performance of any of the terms, conditions or covenants to be observed or performed by the First Nation under this Agreement;

(d) the First Nation or a Person on its behalf made a representation, warranty or statement to the Authority that was untrue in any material respect at the time it was made or deemed to be made;

(e) the First Nation defaults in payment of any indebtedness to any Person other than the Authority, or defaults in the performance of any term, provision or condition created in any agreement under which that indebtedness was created or is governed, where that default would allow that Person to cause the indebtedness to become due prior to its stated maturity, or any such indebtedness is declared to be due and payable other than by a regularly scheduled payment;

(f) the First Nation commits or threatens to commit any act of bankruptcy or becomes insolvent;

(g) the holder of a security interest delivers a notice of intention to enforce its security or take possession of all or any part of the First Nation's property including the Local Revenue Account or any part of it, or an execution or other process of any court becomes enforceable against the First Nation;

(h) in the opinion of the Authority, a Material Adverse Change has occurred;

(i) the First Nation fails to carry out the terms of an Undertaking Agreement;

(j) the First Nation fails or refuses to exercise its rights and remedies to enforce collection of outstanding property tax revenues in a manner that is acceptable to the Authority to meet the First Nation's obligations to the Authority under this Agreement or a Promissory Note;

(k) the First Nation grants a security interest in the Local Revenue Account to any Person other than the Authority without the prior written consent of the Authority; or

(l) the First Nation changes the financial institution at which the Local Revenue Account is located or changes the account number of the Local Revenue Account without the prior written consent of the Authority.

13.2 If a default under section 13.1 occurs, the Authority, in its sole and absolute discretion, may declare all or any part of the First Nation's obligations under this Agreement or a Promissory Note immediately due and payable, without any further demand or notice of any kind.

13.3 Notwithstanding anything in this Agreement, no use of the Debt Reserve Fund or payment by other Borrowing Members to replenish the Debt Reserve Fund following a default by the First Nation on a loan payment to the Authority relieves the First Nation of its obligations under this Agreement, a Promissory Note, an Undertaking Agreement or the Act.

13.4 If a default under section 13.1 occurs, in addition to any other remedies the Authority has under the Act or this Agreement, the Authority may take one or both of the following actions under section 86 of the Act:

Form of Borrowing Agreement

(a) request the Board to conduct a review and make a report to the Authority of the reasons for the First Nation's default, including any recommendation for an intervention under section 52 or 53 of the Act; or

(b) require the Board to either (at the Board's discretion) impose a co-management arrangement on the First Nation or assume third-party management of the First Nation's local revenues under section 52 or 53 of the Act.

13.5 Notwithstanding any other provision of this Agreement, the Board may, at its discretion, give notice to the First Nation under section 52 of the Act requiring the First Nation to enter into a co-management arrangement in respect of the First Nation's local revenues, including its Local Revenue Account, if, in the opinion of the Board, there is a serious risk that the First Nation will default on an obligation to the Authority.

13.6 In addition to any other remedies or obligations under the Act or this Agreement, where the First Nation defaults on a loan payment to the Authority under paragraph 13(1)(a) and that default leads to a reduction in the Debt Reserve Fund which other Borrowing Members are called upon to replenish, the First Nation shall make payments to the Authority in order to repay amounts to other Borrowing Members who have been called upon to replenish the Debt Reserve Fund, together with amounts on account of investment income that would have been earned on the amount of the First Nation's default and any costs incurred by the Authority.

13.7 In each year following a default by the First Nation that led to the reduction in the balance of the Debt Reserve Fund, the Authority shall send to the Council a notice imposing a charge on the First Nation in an amount required to repay amounts outstanding under section 13.6.

13.8 Upon receipt of the notice from the Authority sent under section 13.7, the First Nation shall forthwith pay to the Authority the amounts set out in the notice.

13.9 Upon receipt of payments from the First Nation under section 13.8, the Authority shall pay to each of those Borrowing Members who have been called upon to replenish the Debt Reserve Fund a share of monies received from the First Nation proportionate to the amount of the total replenishment of the Debt Reserve Fund paid by each such Borrowing Member.

13.10 The First Nation agrees that all costs and interest incurred by the Authority as a result of a default by the First Nation under section 13.1, including all fees and disbursements paid by the Authority to its solicitors and counsel and any other Persons in connection with advising the Authority with respect to a default by the First Nation, enforcement of this Agreement and collection of monies owing, shall be payable by the First Nation to the Authority forthwith.

14.0 REPAYMENTS FROM DEBT RESERVE FUND

14.1 Where upon default by another Borrowing Member that led to a reduction in the Debt Reserve Fund, the First Nation has contributed to replenishment of the Debt Reserve Fund, any repayment to the First Nation under subsection 84(6) of the Act shall be reduced by an amount equal to the repayment monies received by the First Nation from the Authority in respect of such contribution.

15.0 INDEMNITY

15.1 The Authority does not agree to undertake or assume any responsibility or duty to the First Nation to select, review, inspect, supervise, pass judgment upon, or inform the First Nation of any matter in connection with a Capital Infrastructure Project. The First Nation shall rely entirely upon its own judgment with respect to such matters; and any review, inspection, supervision, exercise of judgment or supply of information undertaken or assumed by the Authority in connection with such matters is solely for the protection of the Authority and neither the First Nation nor any other Person is entitled to rely thereon.

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15.2 The Authority shall not be responsible or liable to any Person for any loss, damage, liability or claim of any kind relating to injury or death to such Person or damage to any Person's property caused by the action, inaction or negligence of the First Nation.

15.3 The First Nation shall indemnify and save harmless the Authority from and against all claims, demands, actions and costs that arise out of the performance by the First Nation of the Capital Infrastructure Project or this Agreement or by reason of any matter or thing done or omitted to be done by the First Nation or by its employees or agents in connection with their performance in relation to the Capital Infrastructure Project or this Agreement, whether occasioned by negligence or otherwise. Such indemnification shall survive termination of this Agreement.

16.0 ENFORCEMENT OF THIS AGREEMENT

16.1 Nothing in this Agreement or any procedures or remedies in this Agreement shall prevent or restrict the Authority from exercising or relying upon any other legal or equitable remedies or procedures available to the Authority in addition to any remedies or procedures in this Agreement, in relation to enforcement of this Agreement or a Promissory Note.

17.0 SHARING OF INFORMATION

17.1 The First Nation consents to the sharing of information that it may provide to the Authority, Commission and Board between those institutions as may be required by them to carry out their duties, responsibilities and functions under the Act or as may be required in relation to this Agreement, and further acknowledges and consents to the disclosure of such information to such third parties in the financial industry by the Authority as is reasonably necessary for the Authority to engage in the issuance of securities or the provision of Interim Long Term Financing secured by the First Nation's Property Tax Revenues.

18.0 WAIVER

18.1 No provision of this Agreement and no breach by either party of any such provision will be deemed to have been waived unless such waiver is in writing signed by the party that has not committed the breach.

18.2 A written waiver by either party of a breach of any provision of this Agreement will not be deemed to be a general waiver of such provision or of any subsequent breach of the same or any other provision of this Agreement.

19.0 APPLICABLE LAW

19.1 This Agreement shall be governed by and construed in accordance with the laws of the Province of British Columbia and the laws of Canada applicable therein and the parties submit and attorn to the jurisdiction of the courts of the Province of British Columbia.

20.0 TIME OF THE ESSENCE

20.1 Time is of the essence of this Agreement and forbearance by the Authority of a strict application of this provision shall not operate as a continuing or subsequent forbearance.

21.0 SURVIVAL OF WARRANTIES AND REPRESENTATIONS

21.1 All representations and warranties contained in this Agreement shall survive the execution and delivery of this Agreement and shall be deemed to have been made again to the Authority on the date of each loan by the Authority to the First Nation and shall be conclusively presumed to have been relied on by the Authority regardless of any investigation made or information possessed by the Authority.

Form of Borrowing Agreement

21.2 The representations and warranties set forth in this Agreement shall be cumulative and in addition to any other representations or warranties which the First Nation shall now or hereafter give, or cause to be given, to the Authority.

21.3 Notwithstanding anything to the contrary contained herein, articles 15, 16, 19, 21, 22 and 23 shall survive the termination of this Agreement in accordance with its terms.

22.0 SEVERABILITY

22.1 If any article or portion of any article in this Agreement is determined to be unenforceable or invalid for any reason whatsoever, that unenforceability or invalidity shall not affect the enforceability or validity of the remaining portions of this Agreement and such unenforceable or invalid article or portion thereof shall be severed from the remainder of the Agreement.

23.0 SUCCESSORS AND ASSIGNS

23.1 This Agreement shall ensure to the benefit of and be binding upon the First Nation and the Authority and their respective successors and permitted assigns.

24.0 NOTICES

24.1 Unless otherwise provided in this Agreement, all notices, requests, demands, consents or other communications to be given or made under this Agreement shall be in writing and are deemed to be well and sufficiently given if hand delivered, mailed or sent by facsimile as follows:

To the Authority: First Nations Finance Authority

Address: #202 – 3500 Carrington Road
Westbank, BC V4T 3C1

Telephone Number: 250.768.5253
Fax Number: 250.768.5258

Contact: Steve Berna, Chief Operating Officer

To the First Nation: ?Akisq̓nuk First Nation
Address: 3050 Highway 93/95
Windermere, BC V0B 2L2

Telephone Number: 250.342.63.01
Fax Number: 250.342.9693

Contact: Kristi Kowalski
Senior Financial Officer
?Akisq'nuk First Nation
#3050 Highway 93/95
Windermere, BC V0B 2L2
P: (250) 342-6301 ext. 3805
F: (250) 342-9693

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24.2 Any notice or other communication so given or made shall be conclusively deemed to have been given and received:

(a) if delivered personally, at the actual time of delivery;

(b) if sent by ordinary mail, on the date received;

(c) if mailed by registered mail, on the second business day following the date of mailing, except in the case of the disruption of postal services, then in such event notice shall be delivered personally or by facsimile; or

(d) if sent by facsimile, on the day of transmission.

24.3 The address or facsimile telephone number for service under section 24.1 may be changed from time to time by the party making such change notifying the other party as provided in sections 24.1 and 24.2.

25.0 IMPLEMENTATION OF THIS AGREEMENT

25.1 The First Nation shall execute such further and other documents and instruments and do such further and other things as may be necessary to implement and carry out the intent and purpose of this Agreement.

26.0 FAX AND COUNTERPARTS

26.1 This Agreement may be executed and delivered by the parties in one or more counterparts, each of which when so executed and delivered will be an original, and those counterparts will together constitute one and the same instrument.

26.2 Delivery of this Agreement by facsimile transmission, e-mail or functionally equivalent electronic transmission constitutes valid and effective delivery.

25.0 AMENDMENT

25.1 This Agreement may not be amended or modified except in writing signed by the parties.

EXECUTED this _____day of _____, 2016.

Accepted on behalf of the **ʔAKISQ̓NUK FIRST NATION**

A quorum of Council consists of three (3) members of Council.

_____
Chief Lorne Shovar

_____
Councillor

_____
Councillor Rosemary Phillips

_____
Councillor Donald Sam

_____
Councillor Darcy Fisher

Witness to Signatures:

_____
Brian Woodward

Form of Borrowing Agreement

FIRST NATIONS FINANCE AUTHORITY

Per: _____
Chief Joe Bevan
Chairperson

Per: _____
Ernie Daniels
President/CEO

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAkisq̓nuk First Nation in the Province of British Columbia,

ʔAkisq̓nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

?AKISQ̓NUK FIRST NATION
INDIAN BEACH ESTATES WATER SYSTEM REPLACEMENT SERVICE TAX LAW, 2016

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I Construction Schedule
II Notice of Service Tax
III Notice of Appeal
IV Notice of Refusal to Amend Service Tax Roll
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VI Notice of Withdrawal
VII Map of Local Service Area & List of Properties

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including taxation for the provision of services in respect of reserve lands;

B. The Council of the ?Akisq̓nuk First Nation has determined that it is in the best interests of AFN to make a law for the provision of a water system replacement service to a defined area of the reserve known as Indian Beach Estates and to provide for the costs of the service to be paid for by a service tax on property within that area of the reserve;

C. The Indian Beach Estates Management Corporation has requested, on behalf of the property holders, that AFN provide the service and that the costs of the service be paid for by the service tax, and the property holders have shown their support for the service and the service tax at an informational meeting held on June 30, 2016 where approximately fifty percent of the holders attended and indicated, by a show of hands, unanimous support for the service; and

D. The Council of the ?Akisq̓nuk First Nation has given notice of this Law and has considered representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the ?Akisq̓nuk First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *?Akisq̓nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016.*

PART II
DEFINITIONS, REFERENCES AND ADMINISTRATION

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act* and the regulations enacted under that Act;

"AFN" means the ?Akisq̓nuk First Nation, being a band named in the schedule to the Act;

"Assessment Law" means the *?Akisq̓nuk First Nation Property Assessment Law, 2016*;

"chair" means the chair of the Review Panel;

"complainant" means a person who commences an appeal of a service tax under this Law;

"Council" has the meaning given to that term in the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local service area" means the area of the reserve in or to which the service is provided, as described in

subsection 4(2);

"Notice of Appeal" means a notice containing the information set out in Schedule III;

"Notice of Refusal to Amend Service Tax Roll" means a notice containing the information set out in Schedule IV;

"Notice of Service Tax" means a notice containing the information set out in Schedule II;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VI;

"registered professional" means an individual qualified and licensed as a professional engineer or architect in the province of British Columbia;

"Request to Amend Service Tax Roll" means a request containing the information set out in Schedule V;

"reserve" means any land set apart for the use and benefit of AFN within the meaning of the *Indian Act*;

"Review Panel" means a Review Panel established under this Law to hear and determine appeals respecting the service tax roll;

"service" means the water system replacement service described in subsection 4(1), which service will be funded through financing obtained by AFN;

"service tax" means the tax imposed in respect of the provision of the service as set out in this Law;

"service tax roll" means the service tax roll prepared under section 11 and any amendments or updates to the service tax roll under this Law;

"tax administrator" means the person appointed to that position under the Taxation Law;

"Taxation Law" means the *?Akisq̓nuk First Nation Property Taxation Law, 2016*; and

"taxes" includes all taxes imposed, levied, assessed or assessable under this Law or a local revenue law of AFN, and all penalties, interest and costs added to those taxes.

(2) Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

(3) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 9(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(4) Unless otherwise referenced, all references to named enactments in this Law are to enactments of the Government of Canada.

Special Levy

3. If AFN is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

PART III

SERVICE AND SERVICE TAX LEVY

Service Described

4.(1) The service to be provided to the residents of the local service area is the removal of the existing water distribution infrastructure, and the installation of new water distribution infrastructure to the curb stop of each lot, including all main lines, pipes, connections, hydrants and other associated works, but does not include connections from curb stops to homes.

(2) The local service area is that portion of the reserve described as Indian Beach Estates, shown outlined on the map attached as Schedule VII, and includes those specific properties listed in Schedule VII.

Estimated Cost of Service

5. The estimated cost of the service is two million dollars ($ 2,000,000).

Service Tax Levy

6.(1) A service tax is hereby imposed on all property in the local service area as set out in this Law.

(2) Any person who shares the same interest in property subject to taxation under this Law is jointly and severally liable to AFN for all service taxes imposed under this Law during the taxation year, and for all unpaid service taxes imposed in a previous taxation year, including for clarity interest, penalties and costs.

(3) The service tax is based on a fixed amount of eight hundred and sixty-four dollars ($864) for each property in each year that the service tax is levied, subject to subsection (4).

(4) The service tax amount rate set out in this section shall not be amended other than by an amendment to this Law.

Duration of Service Tax

7. The service tax shall be imposed in each taxation year for not more than twenty-five (25) years.

Construction Schedule

8.(1) A construction schedule for the service, certified by a registered professional, is attached as Schedule I to this Law.

(2) AFN shall commence and complete the construction of the service in accordance with the construction schedule and shall in any event commence construction within one (1) year from the date the service tax is due and payable in the first year it is imposed.

Payment

9.(1) The service tax is deemed imposed January 1 of each year in which the service tax is imposed.

(2) The service tax forms part of the taxes due and owing in respect of each property in each year, and is due and payable by the holder on or before July 2 in each year in which it is levied.

(3) Service taxes shall be

(a) paid at the AFN administration office during normal business hours, by cheque, money order, or cash; or

(b) paid by electronic payment.

(4) Payment of service taxes made by cheque or money order shall be made payable to the ?Akisqnuk First Nation.

(5) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person, in the same manner as taxes are refunded under the Taxation Law.

Revenues and Expenditures

10.(1) All revenue collected by AFN from the service tax, and interest earned on it, shall only be used to pay for the service.

(2) The tax administrator shall account separately for the service tax revenues within the local revenue account.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law under paragraph 5(1)(b) of the Act or in accordance with section 13.1 of the Act.

PART IV
SERVICE TAX ROLL AND TAX NOTICE

Service Tax Roll

11.(1) On or before June 1 in the first year of the service tax, the tax administrator shall prepare a service tax roll for the purposes of imposing the service tax.

(2) On or before June 1 in each subsequent taxation year, the tax administrator shall update the service tax roll in accordance with Part VIII.

(3) The service tax roll shall be in paper or electronic form and shall contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the service tax to be imposed on the property in the current taxation year;

(d) any unpaid service taxes, penalties, interest and arrears in respect of the interest in land; and

(e) if the name of a holder of a registered charge is included on the assessment roll for a property, the name and address of that person.

(4) The tax administrator may correct errors on the service tax roll at any time before the service tax roll is certified under Part VII.

(5) Once it has been prepared by the tax administrator, the service tax roll shall be available for public inspection at the offices of AFN during regular office hours.

(6) If requested by a holder, the tax administrator shall amend a service tax roll available for public inspection by omitting or obscuring the address of the holder or other information about the holder in order to protect the privacy and security of the holder.

Tax Notice

12.(1) In each year, the service tax shall be

(a) included in the annual tax notice given under the Taxation Law; and

(b) shown separately from other taxes on the tax notice.

(2) A tax notice shall be mailed on or before June 1 to

(a) each holder of an interest in land subject to the service tax, and

(b) each person whose name appears on the service tax roll in respect of a property.

(3) A tax notice shall

(a) include the information shown on the service tax roll in respect of the property; and

(b) state where payment shall be made, the manner of payment and the date the service tax is due.

(4) The mailing of the tax notice constitutes a statement of and demand for payment of the service taxes.

(5) The tax administrator shall enter on the service tax roll the date of mailing a tax notice.

PART V
PENALTIES, INTEREST AND ENFORCEMENT

Penalties and Interest

13. If all or any portion of the service tax remains unpaid after July 2 of the year in which it is levied, the unpaid portion shall be subject to the same penalties and interest charges levied on unpaid taxes under the Taxation Law.

Tax Collection and Enforcement

14.(1) Taxes imposed under this Law, together with any applicable interest and penalties, are a debt due to AFN by the holder, recoverable in a court of competent jurisdiction and by any other method authorized under the Taxation Law or other applicable laws, and for this purpose Parts XII, XIII, XIV and XV of the Taxation Law apply to the collection and enforcement of unpaid services taxes.

(2) The use of one method of collection and enforcement does not prevent seeking recovery by one or more other methods.

(3) A copy of the tax notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

PART VI

REVIEW PANEL

Council to Establish Review Panel

15.(1) Where there is an appeal under Part VII or VIII of this Law, the Council shall, by resolution, appoint three (3) persons as members of the Review Panel to hear and determine appeals and certify the service tax roll as provided in this Law.

(2) Each member of the Review Panel shall hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(3) If a member of the Review Panel is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Assessment Review Board Sitting as the Review Panel

16.(1) Despite section 15, the Council may, by resolution, appoint the Assessment Review Board established under the Assessment Law to be the Review Panel.

(2) Where the Council appoints the Assessment Review Board under subsection (1),

(a) the members of the Review Panel shall be the same members that comprise the Assessment Review Board;

(b) the chair shall be the same person appointed as chair of the Assessment Review Board;

(c) the removal of a member of the Review Panel under section 21 is a removal of that member from the Assessment Review Board; and

(d) the members must follow the requirements and procedures set out in this Law when acting as the Review Panel under this Law.

Appointment of Chair

17.(1) The Council shall, by resolution, appoint one of the members of the Review Panel as chair.

(2) The chair shall

(a) supervise and direct the work of the Review Panel;

(b) determine procedures to be followed at hearings that are consistent with this Law;

(c) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(d) preside at hearings of the Review Panel.

(3) If the chair is absent or incapacitated, the Council shall designate a member of the Review Panel as acting chair for the period that the chair is absent or incapacitated.

Remuneration and Reimbursement

18. The members of the Review Panel shall be remunerated and reimbursed for their work on the Review Panel as provided for the Assessment Review Board in the Assessment Law.

Conflicts of Interest

19.(1) A person shall not serve on the Review Panel if the person

(a) has a personal or financial interest in the property that is the subject of an appeal;

(b) is the Chief or a member of the Council;

(c) is an employee of AFN; or

(d) has financial dealings with AFN which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in AFN does not in itself constitute a personal or financial interest in the property that is the subject of an appeal.

Duty of Member

20. In performing their duties under this Law, the members of the Review Panel shall act faithfully, honestly and impartially and to the best of their skill and ability, and shall not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

Removal of Member

21. The Council may terminate the appointment of a member of the Review Panel for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) has absences from three (3) hearings of the Review Panel, which absences have not been excused by the chair or, in the case of the chair's absences, have not been excused by the Council; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

PART VII
APPEALS TO REVIEW PANEL

Appeals to Review Panel

22. Before a service tax is imposed for the first time, the Review Panel shall hear and determine any appeals respecting the service tax roll and shall certify the roll in accordance with this Part.

Tax Administrator to Certify Where No Appeals

23.(1) Where no appeals are filed in accordance with this Part, the tax administrator shall

(a) certify in writing that the service tax roll completed under section 11 was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified service tax roll to the Council.

(2) Unless amended under Part VIII, the service tax roll certified under subsection (1) or section 32 is the service tax roll for each year in which the service tax is imposed under this Law.

Review Panel Sitting and Notice of Service Tax

24.(1) The tax administrator shall establish the date, time and place for the proposed sitting of the Review Panel to hear appeals respecting the service tax roll under this Part.

(2) At least fourteen (14) days before the date proposed for the sitting of the Review Panel under subsection (1), the tax administrator shall

(a) prepare a Notice of Service Tax stating

(i) the service in relation to which the service tax is to be imposed,

(ii) the service tax amount applicable to each property in the service area,

(iii) the date, time and place of the sitting of the Review Panel, and

(iv) that the service tax roll is available for inspection at the offices of AFN during its regular office hours; and

(b) ensure that the Notice of Service Tax is

(i) posted in a public place at AFN's administration office,

(ii) posted in a public place within the local service area, and

(iii) published on AFN's website.

Grounds for Appeal

25.(1) Before a service tax is imposed for the first time, a person may appeal the service tax to the Review Panel on one or both of the following grounds:

(a) there is an error or omission respecting a name or address on the service tax roll, and

(b) there is an error or omission respecting the inclusion of a property,

by delivering a completed Notice of Appeal to the tax administrator within seven (7) days after the Notice of Service Tax was given in accordance with paragraph 24(2)(b).

(2) Where an appeal is received under this section, the tax administrator shall immediately advise the Council and the chair, and confirm the sitting of the Review Panel as scheduled in accordance with section 24.

(3) A Review Panel hearing an appeal under this section only has authority to amend the service tax roll in relation to properties in respect of which an appeal under this section has been made.

Withdrawal of Appeal

26.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the tax administrator.

(2) On receipt, the tax administrator shall forward a Notice of Withdrawal to the Review Panel and it shall dismiss the appeal.

Hearings

27.(1) A majority of the members of the Review Panel constitutes a quorum.

(2) Where a quorum of the members of the Review Panel is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

(3) The Review Panel may conduct its proceedings by any combination of written, electronic and oral hearings.

(4) The Review Panel shall give all parties a reasonable opportunity to be heard at a hearing.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably necessary for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(7) The Review Panel may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all

matters relevant to the issues in the appeal.

(8) The Review Panel may question any witness who gives oral evidence at a hearing.

(9) The Review Panel may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(10) The burden of proof in an appeal is on the person bringing the appeal.

(11) An oral hearing shall be open to the public unless the Review Panel, on application by a party, determines that the hearing should be *in camera*.

(12) The Review Panel may

(a) hear all appeals on the same day or may adjourn from time to time until all appeals have been heard and determined;

(b) hear an appeal whether the complainant is present or not; and

(c) at any time during a proceeding, adjourn the proceeding.

(13) If two (2) or more appeals involve the same or similar questions, the Review Panel may combine the appeals, or any part of them, hear the appeals at the same time or one immediately after the other, or stay one or more of the appeals until after the determination of another one of them.

(14) Subject to this Law, the Review Panel has the power to control its own processes to facilitate the just and timely resolution of the matters before it.

Parties to an Appeal

28. The parties to an appeal are

(a) the complainant;

(b) the holder of the interest in land, if not the complainant;

(c) the tax administrator; and

(d) any other person who may be affected by the appeal, as determined by the Review Panel.

Maintaining Order at Hearings

29.(1) The Review Panel may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Review Panel may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Review Panel orders otherwise.

Summary Dismissal

30.(1) At any time after a Notice of Appeal is received by the Review Panel, the Review Panel may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Review Panel;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal.

(2) Before dismissing all or part of an appeal under subsection (1), the Review Panel shall give the complainant an opportunity to make submissions to the Review Panel.

(3) The Review Panel shall make a record of its decision for any dismissal made under subsection (1) and provide a copy of the record to all parties.

Decisions of the Review Panel

31.(1) A decision of the majority of the members is a decision of the Review Panel and, in the case of a tie, the decision of the chair governs.

(2) If a member is unable for any reason to complete the member's duties, the remaining members may continue to hear and determine the appeal and the vacancy does not invalidate the hearing.

(3) The chair shall, within ten (10) days after completion of a hearing, make a record of the Review Panel's decision and provide the tax administrator with the information necessary to amend the service tax roll and provide the notices required under section 33.

(4) Within ten (10) days of receipt of the information provided under subsection (3), the tax administrator shall amend the service tax roll in accordance with the chair's directions and return the amended service tax roll to the chair.

Certification of Service Tax Roll by Chair

32.(1) The chair shall review the amended service tax roll returned under subsection 31(4) to confirm that the directed amendments have been made.

(2) If the chair confirms that the directed amendments have been made, the chair shall certify the service tax roll and deliver a copy of the certified service tax roll to the tax administrator.

(3) On receipt of the certified service tax roll under subsection (2), the tax administrator shall deliver a copy of the service tax roll to the Council.

Notices to Complainants

33.(1) Within ten (10) days after a service tax roll is certified under section 32, the tax administrator shall deliver a notice of the decision made by the Review Panel to

(a) the holder of the property to which the decision relates; and

(b) the complainant, if the complainant is not the holder of the property.

(2) The notice under subsection (1) shall include a statement that the complainant has the right to judicial review of the Review Panel's decision by a court of competent jurisdiction.

PART VIII

UPDATING THE SERVICE TAX ROLL

Tax Administrator may Update Service Tax Roll

34. In each year after the first year in which the service tax is imposed, the tax administrator shall update the service tax roll to

(a) reflect changes from the previous year in relation to matters referred to in subsection 11(3); and

(b) reflect changes where there is

(i) a subdivision affecting a property, or

(ii) a consolidation of two (2) or more properties,

such that each of the new properties bears an appropriate share of the service tax.

Annual Notice to Holders

35. In each year after the first year in which a service tax is imposed, the tax administrator shall post a notice on the AFN website and at AFN's administrative offices stating

(a) that the service tax roll is available for inspection at the AFN offices during its regular office hours;

(b) that a person who holds property included on the service tax roll may request that the roll be amended respecting a matter referred to in subsection 25(1); and

(c) the date by which a request must be made in order to be considered for that year.

Requests for Amendment to the Service Tax Roll

36.(1) A person who holds a property included on a service tax roll may request that the roll be amended on one or both of the grounds set out in subsection 25(1) by delivering a Request to Amend Service Tax Roll to the tax administrator on or before the date specified in the notice given under section 35.

(2) A request under subsection (1) may be made only in relation to the person's own property.

(3) If the tax administrator does not make the amendment requested under subsection (1), the tax administrator shall deliver a Notice of Refusal to Amend Service Tax Roll to the holder of the property in respect of which the request was made.

Appeals to Review Panel

37.(1) A holder who receives a Notice of Refusal to Amend Service Tax Roll may appeal the decision by delivering a completed Notice of Appeal to the tax administrator within thirty (30) days after the date on which the notice was given, provided that the appeal is

(a) on one or both of the grounds set out in subsection 25(1); and

(b) in respect of property held by that person.

(2) If the tax administrator receives an appeal in accordance with subsection (1), the tax administrator shall advise the Council, and the Council shall convene a Review Panel to hear and determine the appeal, and for these purposes Part VII applies.

(3) A Review Panel hearing an appeal under this section only has authority to amend the service tax roll in relation to properties in respect of which an appeal under this section has been made.

(4) If no appeals are received under this section, the tax administrator shall

(a) certify in writing that the service tax roll as it is amended under this Part was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified service tax roll to the Council.

Validity of Service Tax Roll

38. Despite

(a) any omission, defect or error committed in or with respect to a service tax roll,

(b) any defect, error or misstatement in any notice given, or

(c) any omission to mail or deliver a notice,

the initial service tax roll, as certified by the tax administrator or the chair , is valid and binding on all parties concerned until updated under this Law in each subsequent year, and each update to the service tax roll certified by the tax administrator or the chair is valid and binding on all parties concerned until the next service tax roll under this Law.

PART IX

GENERAL PROVISIONS

Disclosure of Information

39.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Review Panel, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to

the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

40. Notwithstanding section 39,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

41. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a determination made by the tax administrator;

(b) an error or omission in a service tax roll or any notice given under this law; or

(c) a failure of AFN, the tax administrator or the Review Panel to do something within the required time.

Limitation on Proceedings

42.(1) No person may commence an action or proceeding for the return of money paid to AFN, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to AFN shall be deemed to have been voluntarily paid.

Notices

43.(1) Where in this Law a notice is required to be delivered, given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the service tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the service tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

44.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Coming into Force

45. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 26th day of October, 2016, at Windermere, in the Province of British Columbia.

A quorum of Council consists of (three) (3) members of the Council.

Chief Lorne Shovar

Councillor Darcy Fisher

Councillor Allan Nicholas

Councillor Rosemary Phillips

Councillor Donald Sam

SCHEDULE I
CONSTRUCTION SCHEDULE

Certification of Construction Schedule by Engineer or Architect
ʔAkisq̓nuk First Nation Indian Beach Estates ("IBE") Water System Replacement

Jean Horton, PEng
WSP Canada Inc
Cranbrook, BC V1C 6S3
Ph: 250-489-8025

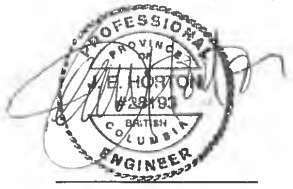
This Certification is issued in respect of: ʔAkisq̓nuk First Nation ("AFN") and the Construction Schedule to be attached as Schedule I to the *ʔAkisq̓nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016* (the "Construction Schedule")

Certification:

I, Jean Horton, PEng hereby certify that:

1. I have been appointed by AFN to review the Construction Schedule and certify that it meets the requirements of sections 20.1 and 20.2 of the First Nation Tax Commission "Standards for First Nation Service Tax Laws" (the "Standards").
2. As required by the Standards, I have reviewed the Construction Schedule and can confirm that the Construction Schedule:
    a. includes proposed dates for the commencement and completion of all design and construction components of the water system replacement at IBE (the "Project");
    b. requires the Project to be commenced and completed in accordance with the Construction Schedule;
    c. the Project to be commenced within one year of the date the service tax is due and payable in the first year that it is levied;
    d. includes all necessary design and construction components of the service; and
    e. provides a reasonable and achievable time frame for the completion of the Project
3. I am qualified and licensed as professional engineer in good standing in the province of British Columbia.
4. I have and maintain professional errors and omissions liability insurance in an amount of $2 000 000 per occurrence, which insurance applies to this certification and is sufficient to cover my potential liability arising out of my work on the Project.

Dated this 21st day of September, 2016



This document represents an electronic version of the original hard copy document, sealed and signed and dated by Jean Horton, P.Eng. and retained on file The content of the electronically transmitted document can be confirmed by referring to the original hard copy and filed.

Signature
Jean Horton, PEng

WSP

Indian Beach Estates (IBE) Water Distribution Upgrades
Windermere, BC

Construction Schedule - September 19, 2016

| ITEM | DESCRIPTION | WEEK OF: | | |

SCHEDULE II

NOTICE OF SERVICE TAX

TAKE NOTICE that, pursuant to the *?Akisqnuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, a service tax roll has been prepared by the Tax Administrator for the ?Akisqnuk First Nation.

AND TAKE NOTICE: The service tax is imposed in relation to the removal of the existing water distribution infrastructure, and the installation of new water distribution infrastructure to the curb stop of each lot, including all main lines, pipes, connections, hydrants and other associated works, but does not include connections from curb stops to homes.

The service tax is to be imposed on the basis of a fixed amount for each property in the service area. A map of the service area and a list of all properties in the service area is attached to this Notice.

AND TAKE NOTICE that the service tax roll is available for inspection at the offices of the ?Akisqnuk First Nation, located at [address], during regular office hours.

AND TAKE NOTICE that a person may make an appeal to the Review Panel in respect of the imposition of this service tax on a property on one or both of the following grounds:

1. there is an error or omission respecting a name or address on the service tax roll, and
2. there is an error or omission respecting the inclusion of a property,

by delivering, within seven (7) days of delivery of this Notice, a Notice of Appeal in the form specified in the *?Akisqnuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, to the Tax Administrator at the address set out below. The Notice of Appeal shall be signed by the complainant or his or her agent, and shall set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that the following date, time and place has been set for the Service Tax Review Panel to hear appeals respecting the service tax roll:

_____, 20___ at _____ (A.M./P.M.) at

_____ [location]

You may contact the Tax Administrator for the ?Akisqnuk First Nation directly if you have any questions or concerns respecting this Notice or the service tax that will be imposed on your property for the service described above.

_____

Tax Administrator for the ?Akisqnuk First Nation

Dated: _____, 20__ .

SCHEDULE III

NOTICE OF APPEAL

TO: Tax Administrator for the ?Akisq̓nuk First Nation

[address]

PURSUANT to the provisions of the *?Akisq̓nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, I hereby make an appeal about the imposition of a service tax on property described as _____.

My appeal is on the following grounds:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__.

NOTE: A copy of the Notice of Service Tax or Notice of Refusal to Amend Service Tax Roll, as applicable, shall be enclosed with this Notice of Appeal.

?Akisq̓nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016

SCHEDULE IV

NOTICE OF REFUSAL TO AMEND SERVICE TAX ROLL

TO: _____

ADDRESS: _____

DESCRIPTION OF PROPERTY: _____

TAKE NOTICE that, pursuant to your Request to Amend the Service Tax Roll, dated _____ , 20__ , the Tax Administrator has not made the requested amendment.

AND TAKE NOTICE that you may make an appeal respecting this refusal to amend the service tax roll to the Review Panel. An appeal may only be made by a holder of the property and on one or both of the following grounds:

(1) there is an error or omission respecting a name or address on the service tax roll; and

(2) there is an error or omission respecting the inclusion of a property.

To make an appeal, you shall deliver, within thirty (30) days of mailing of this Notice, a Notice of Appeal in the form specified in the *?Akisq̓nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, along with a copy of this Notice, to the Tax Administrator at the following address: [insert address]. The Notice of Appeal shall be signed by the holder of the property or his or her agent, and shall set out a mailing address to which all notices to the complainant may be sent.

AND TAKE NOTICE that you will receive a further notice advising you of the date, time and place of the hearing at which the Review Panel will hear your appeal respecting the service tax roll.

_____

Tax Administrator for the ?Akisq̓nuk First Nation

Dated: _____ , 20__ .

?Akisq̓nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016

SCHEDULE V

REQUEST TO AMEND SERVICE TAX ROLL

TO: Tax Administrator for the ?Akisq̓nuk First Nation

[address]

PURSUANT to the provisions of *?Akisq̓nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, I hereby request that the service tax roll be amended in respect of the following property:

[description of the property as described in the service tax roll]

This request for an amendment to the service tax roll is based on the following grounds:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Holder's mailing address to which the amendment decision is to be sent:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__ .

SCHEDULE VI

NOTICE OF WITHDRAWAL

TO: Tax Administrator for the ?Akisqnuk First Nation

[address]

PURSUANT to the provisions of the *?Akisqnuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016*, I hereby withdraw my appeal respecting the imposition of a service tax on the following property:

[description of property as described in the Notice of Service Tax]

_____ _____

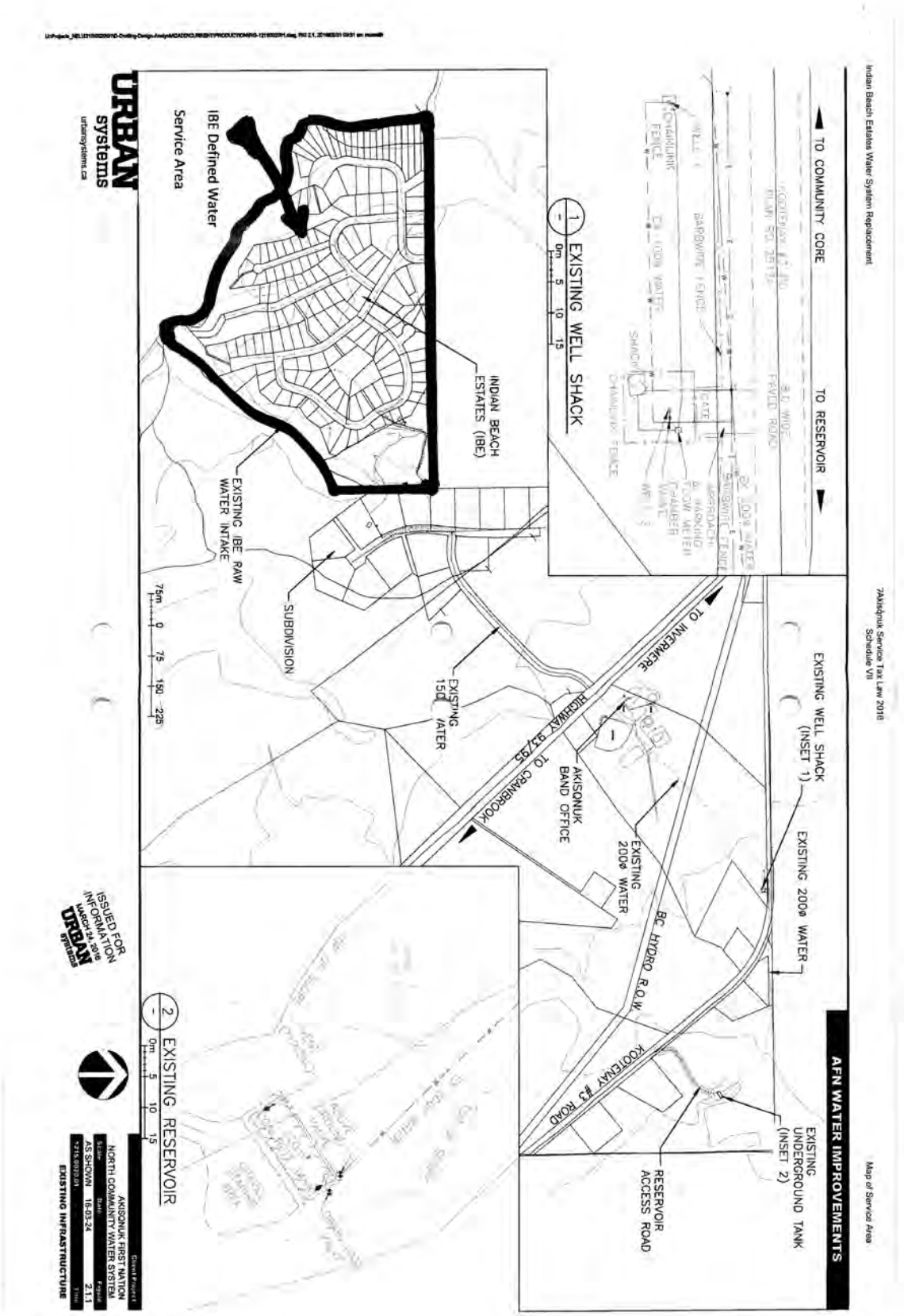
Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

?Akisq̓nuk First Nation Indian Beach Estates Water System Replacement Service Tax Law, 2016

SCHEDULE VII

MAP OF LOCAL SERVICE AREA & LIST OF PROPERTIES


Indian Beach Estates Water System Replacement
?Aksiq'nuk Service Tax Law 2016
Schedule VII
Map of Service Area
TO COMMUNITY CORE
TO RESERVOIR
EXISTING WELL SHACK
(INSET 1)
EXISTING 200ø WATER
EXISTING UNDERGROUND TANK
(INSET 2)
AFN WATER IMPROVEMENTS
INDIAN BEACH ESTATES (IBE)
IBE Defined Water Service Area
EXISTING IBE RAW WATER INTAKE
SUBDIVISION
EXISTING 150 WATER
TO INVERMERE
HIGHWAY 93/95
TO CRANBROOK
AKISQNUK BAND OFFICE
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BC HYDRO R.O.W.
KOOTENAY #5 ROAD
RESERVOIR ACCESS ROAD
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ISSUED FOR INFORMATION
URBAN systems
urbansystems.ca
AKISQNUK FIRST NATION
NORTH COMMUNITY WATER SYSTEM
EXISTING INFRASTRUCTURE
AS SHOWN
15-03-24
2.1.1

Indian Beach Estates Water System Replacement | ʔAkisq̓nuk Service Tax Law 2016 Schedule VII | List of Properties

Folio Address
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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the ?Akisq'nuk First Nation in the Province of British Columbia,

Akisqnuk First Nation Property Assessment Law, 2008

Dated at Kamloops, British Columbia this 17th day of September, 2008.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SCHEDULE
2015 TAX RATES

PROPERTY CLASS	RATE PER $100 of Assessed Value
Class 1 – Residential	
Class 2	
Category 1 – linear property	3.8480
Category 2 – other non-residential	
Class 3 – Farm land	
Class 4 - Machinery and Equipment	3.8480

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First Nations Tax Commission

AKISQNUK FIRST NATION
PROPERTY ASSESSMENT LAW, 2008

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III Notice of Assessment Inspection
IV Declaration of Purpose for the Use of Assessment Information
V Assessment Notice
VI Request for Reconsideration of Assessment
VII Notice of Appeal to Assessment Review Board
VIII Notice of Withdrawal
IX Notice of Hearing
X Order to Attend/Produce Documents
XI Certification of Assessment Roll by Assessor

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Akisqnuk First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Akisqnuk First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Akisqnuk First Nation, at a duly convened meeting, enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Akisqnuk First Nation Property Assessment Law, 2008.*

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

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"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Akisqnuk First Nation, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

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"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,
(ii) a business office or premises,
(iii) accommodation for any other purpose,
(iv) shelter for machinery or other equipment, or
(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Provide Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

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"secretary" means the secretary of the Assessment Review Board appointed under subsection 25(1);

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Akisqnuk First Nation Property Taxation Law, 2008*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 1(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

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Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that subsection for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

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(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (Forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

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(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

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Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

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PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

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Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 of the year following certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this subsection; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite

(i) any omission, defect or error committed in, or with respect to, the assessment roll,
(ii) any defect, error or misstatement in any notice required, or
(iii) any omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

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(2) In addition to inspection under subsection (1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

(a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

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Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

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(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and
(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

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(b) has been assessed for less than the amount for which it was liable to assessment, the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this subsection must not be prepared after December 31 of the year following certification of the assessment roll under section 11.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following certification of the assessment roll under section 11, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

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(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

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(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

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Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board and a replacement member appointed to act, other than the chair, for his or her services at a rate of two hundred and fifty dollars ($250.00) per day, and

(b) the chair for his or her services at a rate of three hundred dollars ($300.00) per day,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

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(c) determine procedures to be followed at hearings consistent with this Law; administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(d) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

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PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board

(a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 117 Cranbrook Street N, Suite 200, Cranbrook, BC V1C 3P8.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

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Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

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Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

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(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

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Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

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(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46. At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

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(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

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Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

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PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

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Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

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(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Columbia Lake Indian Band Assessment By-law*, dated November 6, 1991, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 8 day of July, 2008 in the Ktunaxa Nation Territory.

A quorum of Council consists of (3) members of Council.

Chief Wilfred Teneese

Councillor Jesse Nicholas

Councillor Beatrice Stevens

Councillor Lorne Shovar

Councillor Samantha Sam

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SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 7 - Forest Land
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

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SCHEDULE II

(Subsection 8(1))

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE AKISQNUK FIRST NATION

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection __of the *Akisqnuk First Nation Property Assessment Law, 2008,* I request that you provide to me, in writing, no later than _____ , the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Akisqnuk First Nation
Dated: _____, 20__.

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SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____ (the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to subsection __of the *Akisqnuk First Nation Property Assessment Law, 2008*, the assessor for the Akisqnuk First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ am/pm.

If the above date and time is not acceptable, please contact the assessor on or before _____[date], at _____[contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Akisqnuk First Nation
Dated: _____ 20__.

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SCHEDULE IV

(Subsection 14(4))

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, ...[name], of .....[address], ...[city], ...[province], ...[postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Akisqnuk First Nation Property Assessment Law, 2008*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____.

Signed: _____
[please print name]

Dated: _____, 20__.

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SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Akisqnuk First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]
The interest in land is classified as:
The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____
TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Akisqnuk First Nation Property Assessment Law, 2008*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Akisqnuk First Nation Property Assessment Law, 2008*.

_____
Tax Administrator for the Akisqnuk First Nation
Dated: _____, 20__

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SCHEDULE VI

(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Akisqnuk First Nation
[address]

PURSUANT to the provisions of the *Akisqnuk First Nation Property Assessment Law, 2008*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____
_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__

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SCHEDULE VII

(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Akisqnuk First Nation
[address]

PURSUANT to the provisions of the *Akisqnuk First Nation Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of _____ dollars ($__) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

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SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Akisqnuk First Nation
[address]

PURSUANT to the provisions of the *Akisqnuk First Nation Property Assessment Law, 2008* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____
Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__

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SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____
Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__
Time:_____ (a.m./p.m.)
Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____
_____

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

_____
Chair, Assessment Review Board
Dated: _____, 20__

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SCHEDULE X

(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____
ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Akisqnuk First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__
Time: _____ (a.m. / p.m.)
Location: _____[insert address]
to give evidence concerning the assessment and to bring with you the following documents:

_____
_____
_____

and any other documents in your possession that may relate to this assessment.

A twenty dollars ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ _____ [insert address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

_____
Chair, Assessment Review Board
Dated: _____, 20__

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SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Akisqnuk First Nation hereby certify that this is the Akisqnuk First Nation [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Akisqnuk First Nation Property Assessment Law, 2008*.

_____
(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAkisq̓nuk First Nation in the Province of British Columbia,

ʔAkisq̓nuk First Nation Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ʔAKISQNUK FIRST NATION
PROPERTY TAXATION LAW, 2016

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SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the ?Akisqnuk First Nation deems it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the ?Akisqnuk First Nation enacted the *Akisqnuk First Nation Property Taxation Law, 2008* on July 8, 2008 and it was approved by the First Nations Tax Commission on September 17, 2008;

D. The Council of the ?Akisqnuk First Nation now desires to repeal the *Akisqnuk First Nation Property Taxation Law, 2008* and to request the First Nations Tax Commission to approve this *?Akisqnuk First Nation Property Taxation Law, 2016* pursuant to section 31 of the Act; and

E. The Council of the ?Akisqnuk First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the ?Akisqnuk First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *?Akisqnuk First Nation Property Taxation Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act* and the regulations enacted under that Act;

"AFN" means the ?Akisqnuk First Nation, being a band named in the schedule to the Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *?Akisqnuk First Nation Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in

or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Lands Manager" means the person responsible for the day-to-day management of AFN lands;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"member" means a person who is a member of AFN, in accordance with section 9 of the *Indian Act* or with a membership code enacted by AFN, as the case may be;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Minister" means has the meaning given to that term in the Act;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of AFN within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"senior financial officer" means the person responsible for the day-to-day management of the systems of the financial administration of AFN;

"tax administrator" means a person appointed by the Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and

costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of AFN, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Tax Administrator

3.(1) The Council shall, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator shall fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the senior financial officer, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of AFN.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of AFN's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to AFN, recoverable by AFN in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to AFN for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to AFN in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator shall pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to AFN;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to AFN on the 15th day of the month immediately preceding that three (3) month period;

(c) interest shall not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of AFN;

(b) subject to subsection (2), any interest in land held or occupied by AFN;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by AFN or a member of AFN, as the case may be, where that interest in land is actually occupied by someone other than AFN or a member of AFN.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS

Grants for Surrounding Land

8. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

Annual Grants

9.(1) The Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) shall be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) shall be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) shall be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act,* R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(4) The Council shall in each taxation year determine all grants that will be given under this Part and shall authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

10.(1) On or before May 28 in each taxation year, the Council shall adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes shall be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Special Levy

11. If AFN is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes shall be

(a) paid at the AFN administration office during normal business hours, by cheque, money order, or cash; or

(b) paid by electronic payment.

(3) Payment of taxes made by cheque or money order shall be made payable to the ?Akisq̓nuk First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator shall create a tax roll for that taxation year.

(2) The tax roll shall be in paper or electronic form and shall contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator shall mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator shall enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator shall mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator shall amend the tax roll, and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator shall forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

Taxation Based on Supplementary Assessment

16.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator shall make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, property that was exempt from taxation has become taxable, the tax levied in respect of the property shall be prorated so that tax is payable only for the part of the year in which the property, or part of it, is taxable.

(3) Where subsection (2) applies, taxes levied for part of the taxation year are imposed on the date that the property has become taxable, despite subsection 10(4).

(4) Where a Tax Notice is given under this section, the Tax Notice shall indicate that the taxes are due and payable on the date of mailing of the Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor shall provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person shall provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator shall issue a receipt to the taxpayer and

shall enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid shall be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes shall be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law shall be placed into a local revenue account, separate from other moneys of AFN.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

25.(1) Reserve funds established by the Council shall

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund shall be deposited in a separate account and the moneys and interest earned on it shall be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that AFN repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to AFN, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of AFN's local revenue account, and

(b) determined that moneys shall be borrowed from a reserve fund to meet the financial obligations of AFN,

the First Nations Financial Management Board may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council shall authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator shall invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 5(2) is a debt recoverable by AFN in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by AFN in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator shall request authorization from the Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator shall issue a Tax Arrears Certificate and deliver it to every person

named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate shall not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator shall maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the corporation's head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices shall be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued

to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator shall deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property shall deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator shall publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property shall not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property shall be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator shall conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice shall be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale shall be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property shall be paid to any holders of registered security interests in the property and to AFN in order of their priority under the laws applicable in the Province, and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment

of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator shall serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council shall, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator shall set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property shall be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator shall conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice shall be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, AFN is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister and Lands Manager

39. The tax administrator shall, without delay, provide to the Minister and the Lands Manager written notice of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and

declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to AFN the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, AFN shall, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator shall provide, to the Minister and the Lands Manager, written notice of the redemption.

(3) No assignment of taxable property shall be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, AFN shall assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property shall not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator shall register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property shall be paid

(a) first, to AFN, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

Resale by AFN

44.(1) If the right to assignment of taxable property is purchased by AFN under subsection 38(3), the

tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, AFN may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by AFN are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator shall deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) AFN shall not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of AFN, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to AFN, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to AFN shall be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Repeal

51. The *Akisqnuk First Nation Property Taxation Law, 2008*, is hereby repealed in its entirety.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 26th day of October, 2016, at Windermere, in the Province of British Columbia.

A quorum of Council consists of (three) (3) members of the Council.

Chief Lorne Shovar

Councillor Darcy Fisher

Councillor Allan Nicholas

Councillor Rosemary Phillips

Councillor Donald Sam

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE ?AKISQ'NUK FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to subsection 18(1) of the *?Akisq̓nuk First Nation Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the ?Akisq'nuk First Nation

Dated: _____, 20___.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *?Akisqnuk First Nation Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and shall be paid immediately.

Payments shall be made at the offices of the ?Akisq'nuk First Nation, located at [address] during normal business hours, by cheque, money order or cash, or paid by electronic payment.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *?Akisqnuk First Nation Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years):	$_____
Penalties:	$_____
Interest:	$_____
Costs: [insert details]	$_____
Total Payable	$_____

_____

Tax Administrator for the ?Akisq'nuk First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$50
2.	For service of notice on each person or place by AFN	$150
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule.	$50 per person per hour $50 per person per hour
6.	Actual costs incurred by AFN for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *?Akisq'nuk First Nation Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the ?Akisq'nuk First Nation

Dated: _____, 20___.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *?Akisq̓nuk First Nation Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments shall be made at the offices of the ?Akisq'nuk First Nation, located at [address] during normal business hours, by cheque, money order or cash, or paid by electronic payment.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the ?Akisq'nuk First Nation

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection 31(2) of the *?Akisq'nuk First Nation Property Taxation Law, 2016*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the ?Akisq'nuk First Nation

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the ?Akisq'nuk First Nation will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection 30(1) of the *?Akisqnuk First Nation Property Taxation Law, 2016*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to AFN in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the ?Akisq'nuk First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36 of the *?Akisq'nuk First Nation Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the ?Akisq'nuk First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, AFN will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to AFN the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, AFN will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, AFN will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. The Council of the ?Akisq'nuk First Nation will, without delay, provide to the Minister of Indian Affairs and Northern Development and the Lands Manager written notice of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or AFN, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to AFN, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *?Akisq̓nuk First Nation Property Taxation Law, 2016*.

_____
Tax Administrator for the ?Akisq'nuk First Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the ?Akisq'nuk First Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the ?Akisq'nuk First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, AFN will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to AFN the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, AFN will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, AFN will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Council of the ?Akisq'nuk First Nation will, without delay, provide to the Minister of Indian Affairs and Northern Development and the Lands Manager written notice of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to AFN, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *?Akisq̓nuk First Nation Property Taxation Law, 2016*.

_____
Tax Administrator for the ?Akisq'nuk First Nation

Dated: _____, 20___ .

?Akisqnuk First Nation Property Taxation Law, 2016

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *?Akisqnuk First Nation Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the ?Akisq'nuk First Nation

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the ?Akisq'nuk First Nation in the Province of British Columbia,

Akisqnuk First Nation Property Taxation Law, 2008

Dated at Kamloops, British Columbia this 17th day of September, 2008.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

AKISQNUK FIRST NATION
PROPERTY TAXATION LAW, 2008

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Akisqnuk First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Akisqnuk First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the First Nations Fiscal and Statistical Management Act;

NOW THEREFORE the Council of the Akisqnuk First Nation, at a duly convened meeting, enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Akisqnuk First Nation Property Taxation Law, 2008.*

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Akisqnuk First Nation Property Assessment Law, 2008*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

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"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Akisqnuk First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation that is at least majority-owned by the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

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"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Akisqnuk Chief and Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, Council, or the Commission, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where

(a) the Assessment Review Board, Council, the Commission or a court of competent jurisdiction determines that a person is not liable for taxes under this Law, or

(b) it is determined under this Law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other

unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(f) that land of a cemetery actually used for burial purposes.

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(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

(a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and

(b) Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Council may provide for a grant to holders who would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) A grant under subsection (2) must be in an amount equal to the amount to which a person would be entitled under the Home Owner Grant Act (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

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PART VII

LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed twenty-five dollars ($25.00).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Akisqnuk First Nation.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

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(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

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(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

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Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25.00) for each tax roll folio searched.

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PART XI

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid on July 2 of the year levied, the unpaid portion accrues interest at ten percent (10%) per annum, compounded annually.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Council may establish reserve funds for one or more of the following purposes:

(a) capital infrastructure replacement; and

(b) capital infrastructure improvement.

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(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

(a) under an expenditure law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

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PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV or XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV or XVI of this Law and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

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(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

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PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III to this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

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(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

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Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

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(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and
(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

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(3) An assignment under subsection (2) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon registration under subsection (2), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

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PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

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(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

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Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

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Repeal

52. The *Columbia Lake Indian Band Taxation By-law*, dated November 6, 1991, as amended, is hereby repealed in its entirety.

Force and Effect

53. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 8th day of July, 2008 in the Ktunaxa Nation Territory.

A quorum of Council consists of three members of Council.

Chief Wilfred Teneese

Councillor Jesse Nicholas

Councillor Beatrice Stevens

Councillor Lorne Shovar

Councillor Samantha Sam

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SCHEDULE I

(Subsection 17(1))

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE AKISQNUK FIRST NATION

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection __of the *Akisqnuk First Nation Property Taxation Law, 2008*, I request that you provide to me, in writing, no later than _____ , the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Akisqnuk First Nation
Dated: _____, 20__.

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SCHEDULE II

(Subsection 14(1))

TAX NOTICE

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Akisqnuk First Nation Property Taxation Law, 2008*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Akisqnuk First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Akisqnuk First Nation Property Taxation Law, 2008*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____
_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

_____
Tax Administrator for the Akisqnuk First Nation
Dated: _____, 20__

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SCHEDULE III

(Subsection 30(3))

COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$25.00
2.	For service of notice on each person or place	$25.00
3.	For advertising in newspaper	$25.00
4.	For time spent in conducting a seizure and sale of personal property	$30.00 per hour
5.	Actual cost of seizure and storage will be charged based on receipts.	

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SCHEDULE IV

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Akisqnuk First Nation Property Taxation Law, 2008*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____
_____

_____
Tax Administrator for the Akisqnuk First Nation
Dated: _____, 20__

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SCHEDULE V

(Subsection 27(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Akisqnuk First Nation Property Taxation Law, 2008*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____
Penalties: $_____
Interest: $_____
Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__%) per annum, compounded [monthly/yearly].

Payments must be made at the offices of the Akisqnuk First Nation, located at [insert address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____
_____

_____
Tax Administrator for the Akisqnuk First Nation
Dated: _____, 20__

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SCHEDULE VI

(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection __ of the *Akisqnuk First Nation Property Taxation Law, 2008*, seizing the personal property described as follows: [insert general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Akisqnuk First Nation
Dated: _____, 20__

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SCHEDULE VII

(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Akisqnuk First Nation will take place on _____ , 20_____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection __ of the *Akisqnuk First Nation Property Taxation Law, 2008*, will be sold at the public auction:
(general description of the goods)

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Akisqnuk First Nation
Dated: _____, 20__

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SCHEDULE VIII

(Subsection 36(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____(the "debtor")
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection __ of the *Akisqnuk First Nation Property Taxation Law, 2008*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender or auction, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Akisqnuk First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

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5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Akisqnuk First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

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13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Akisqnuk First Nation Property Taxation Law, 2008*.

_____
Tax Administrator for the Akisqnuk First Nation

Dated: _____, 20__

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SCHEDULE IX

(Subsection 38(1))

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____ (the "debtor")
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____. 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Akisqnuk First Nation.

The public tender [auction] will take place on:
_____, 20__ at _____ o'clock at
_____ (location).

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Akisqnuk First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3)

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months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Akisqnuk First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Akisqnuk First Nation Property Taxation Law, 2008*.

_____
Tax Administrator for the Akisqnuk First Nation
Dated: _____, 20__

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SCHEDULE X

(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Akisqnuk First Nation Property Taxation Law, 2008*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for the Akisqnuk First Nation
Dated: _____, 20__

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Property Assessment Law, 2015

Dated at Kamloops, British Columbia this 9th day of February, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ADAMS LAKE INDIAN BAND
PROPERTY ASSESSMENT LAW, 2015

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Adams Lake Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Adams Lake Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Adams Lake Indian Band Property Assessment Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2. (1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Adams Lake Indian Band, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Adams Lake Indian Band Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3. (1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6. (1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8. (1) The assessor may deliver a Request for Information containing the information set out in

Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9. (1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10. (1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12. (1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14. (1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15. (1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16. (1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17. (1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current

Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18. (1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19. (1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current

assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect

of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20. (1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21. (1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years

unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22. (1) The First Nation must remunerate

(a) the chair (or acting chair) at one hundred and twenty-five percent (125%) *of* the maximum rate established from time to time by the Province of British Columbia via its Treasury Board Directive on *Remuneration Guidelines For Appointees To Administrative Tribunals* for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at one hundred and twenty-five percent (125%) of the maximum rate established from time to time by the Province of British Columbia via its Treasury Board Directive on *Remuneration Guidelines For Appointees To Administrative Tribunals* for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province of British Columbia via its Treasury Board Directive on *Remuneration Guidelines For Appointees To Administrative Tribunals* for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, and a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties, provided that the member has not been reimbursed by a third party for these same travel and out of pocket expenses.

Conflicts of Interest

23. (1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24. (1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25. (1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties, and, further, the members of the Assessment Review Board must take and subscribe to the oath of office found in Schedule XII before entering into their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, or extract of the information found therein, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-

mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 300 - 1631 Dickson Avenue, Kelowna, BC V1Y 0B5.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31. (1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation

under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35. (1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36. (1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37. (1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38. (1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39. (1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. (1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43. (1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document

is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46. (1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48. (1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49. (1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50. (1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51. (1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52. (1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55. (1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56. (1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the

singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Adams Lake Indian Band Property Assessment Bylaw PR-95-01*, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of November, 2015, at Adams Lake Indian Band Administration Office, Sahhaltkum I.R. #4, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Robin Billy

Councillor Norma Manuel

Councillor Brandy Jules

Councillor Ronnie Jules

Councillor Greg Witzky

Councillor Doris Johnny

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE ADAMS LAKE INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Adams Lake Indian Band Property Assessment Law, 2015,* I request that you provide to me, in writing, no later than _____ [*Note*: *must be a date that is at least fourteen (14) days from the date of delivery of the request*], the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Adams Lake Indian Band

Dated: _____, 20___.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Adams Lake Indian Band Property Assessment Law, 2015*, the assessor for the Adams Lake Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [*date*], at _____ [*contact number*], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Adams Lake Indian Band

Dated: _____, 20___.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [*name*], of _____ [*address*], _____ [*city*], _____ [*province*], _____ [*postal code*], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Adams Lake Indian Band Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____

Dated: _____, 20___.

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Adams Lake Indian Band and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [*Name(s) & addresses*]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Adams Lake Indian Band Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Adams Lake Indian Band Property Assessment Law, 2015*.

_____

Assessor for the Adams Lake Indian Band

Dated: _____, 20___.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Adams Lake Indian Band
300 - 1631 Dickson Avenue
Kelowna, BC V1Y 0B5

PURSUANT to the provisions of the *Adams Lake Indian Band Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[*description of the interest in land as described in the Assessment Notice*]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(*describe the reasons in support of the request in as much detail as possible*)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Adams Lake Indian Band
300 - 1631 Dickson Avenue
Kelowna, BC V1Y 0B5

PURSUANT to the provisions of the *Adams Lake Indian Band Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[*description of the assessable property, including assessment roll number, as described in the Assessment Notice*]

The grounds for the appeal are:

(1)

(2)

(3)

(*describe the grounds for the appeal in as much detail as possible*)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice (or extract of the information contained therein) must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Adams Lake Indian Band
c/o Adams Lake Indian Band
PO Box 588, 6453 Hillcrest Road
Chase, BC V0E 1M0

PURSUANT to the provisions of the *Adams Lake Indian Band Property Assessment Law, 2015* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

_____

Date of Notice of Appeal:

_____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board for the Adams Lake Indian Band will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [*address*]

AND TAKE NOTICE that you should bring to the hearing [*insert # copies*] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Adams Lake Indian Band in respect of the assessment of _____ [*describe interest in land*].

The Assessment Review Board believes that you may have information [*OR documents*] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [*indicate the applicable provisions below*]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____

to give evidence concerning the assessment and to bring with you the following documents:

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [*list documents*] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [*address*] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll, revised, or supplementary assessment roll, in the following form:

I, _____ , being the assessor for the Adams Lake Indian Band, hereby certify that this is the Adams Lake Indian Band [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Adams Lake Indian Band Property Assessment Law, 2015*.

_____
(Signature of Assessor)

Dated_____, 20___ at _____, _____.
(City) (Province)

SCHEDULE XII

OATH OF OFFICE – ASSESSMENT REVIEW BOARD

Every member of the Assessment Review Board shall, before entering into his or her duties, take and subscribe before a Notary Public or a Commissioner for the Taking of Oaths, the following oath or affirmation:

I, _____, do solemnly swear [or affirm] that I will, to best of my judgment and ability, and without fear, favour or partiality, honestly decide the appeals to the Assessment Review Board which may be brought before me for hearing and decision as a member of the Assessment Review Board established further to the *Adams Lake Indian Band Property Assessment Law, 2015*.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Property Taxation Law, 2015

Dated at Kamloops, British Columbia this 9th day of February, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ADAMS LAKE INDIAN BAND
PROPERTY TAXATION LAW, 2015

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SCHEDULES

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VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

1 Approved November 24, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Adams Lake Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Adams Lake Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Adams Lake Indian Band Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2. (1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Adams Lake Indian Band Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Adams Lake Indian Band, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3. (1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the General Manager, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6. (1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7. (1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator

must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8. (1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Tax Exemption

9. (1) A revitalization program is hereby established to encourage one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization,

of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $125,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) A proponent for an exemption under this section further to the category of economic revitalization will be deemed to have made the qualified level of investment prescribed under subparagraph (2)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned

by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(8) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under subsection (5), or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(9) Upon termination of the revitalization agreement by Council under subsection (8):

(a) the tax administrator must, within 10 days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the subsection (5) criteria; and

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement or ceased to meet the subsection (5) criteria;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(10) In this section "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(11) In this section "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI
GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

11. (1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the

corporation;

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government; and

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) The tax administrator may require a holder applying for a grant under paragraph (1)(b) to provide documentation proving their eligibility to receive a grant under the provisions of the *Home Owner Grant Act* (BC), and the tax administrator may deny a grant under paragraph 1(a) to a holder where the documentation is not provided or where the documentation does not establish eligibility under the *Home Owner Grant Act* (BC).

(5) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12. (1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class, and may establish different tax rates for different reserves.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Special Levy

13. If the First Nation is at any time required, in accordance with 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make such property taxation laws or amend this Law as necessary in order to recover the amount payable.

Tax Payments

14. (1) Taxes are due and payable on or before August 1st of the taxation year in which they are

levied, or the next business day, if August 1st is a weekend or a holiday.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Adams Lake Indian Band.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

15. (1) On or before June 30th in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

16. (1) On or before June 30th in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

17. (1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator

must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

18. (1) If a property is subdivided, by lease or other legal instrument, before June 30th in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

19. (1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

20. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

21. (1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

22. If all or any portion of the taxes remain unpaid after August 1st of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

23. If all or any portion of taxes remains unpaid after August 1st of the year levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

24. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

25. (1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

26. (1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime

lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation, the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

27. (1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request and receive authorization from Council by resolution.

Tax Arrears Certificate

28. (1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

29. (1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

30. (1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

31. (1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

32. (1) Before proceeding under subsection 31(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

(4) The person who seizes personal property must deliver it up immediately to the tax administrator.

(5) The tax administrator must ensure the seized personal property is safely secured and stored until it is redeemed by the debtor or sold further to this Part.

Notice of Sale of Seized Personal Property

33. (1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

34. (1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 33(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

35. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

36. (1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined or, pursuant to any applicable rules of court, pay it into a court of competent jurisdiction.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

37. (1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

38. (1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 42(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

39. (1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

40. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

41. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 42(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

42. (1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 39(3).

Assignment of Taxable Property

43. (1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 42(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

44. (1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined or, pursuant to any applicable rules of court, pay it into a court of competent jurisdiction.

Resale by First Nation

45. (1) If the right to assignment of taxable property is purchased by the First Nation under subsection 39(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

46. (1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

47. (1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

48. Notwithstanding section 47, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

49. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

50. (1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

51. (1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

52. (1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

53. The *Adams Lake Indian Band Property Taxation Bylaw PR-95-02,* as amended, is hereby repealed in its entirety.

Force and Effect

54. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of November, 2015, at Adams Lake Indian Band Administration Office, Sahhaltkum I.R. #4, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Robin Billy

Councillor Norma Manuel

Councillor Brandy Jules

Councillor Ronnie Jules

Councillor Greg Witzky

Councillor Doris Johnny

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE ADAMS LAKE INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 19 of the *Adams Lake Indian Band Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ [*Note: must be a date that is at least fourteen (14) days from the date of request*], the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Adams Lake Indian Band
Dated: _____, 20___.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Adams Lake Indian Band Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before August 1, 20__. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Adams Lake Indian Band, located at 6453 Hillcrest Road, Chase, BC during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by August 1, 20__ shall incur penalties and interest in accordance with the *Adams Lake Indian Band Property Taxation Law, 2015.*

The name(s) and address (es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

_____

Tax Administrator for the Adams Lake Indian Band

Dated: _____, 20___.

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 200
2.	For service of notice on each person or place by the First Nation	$ 250
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule (per person, per hour)	$ 50
6.	Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Adams Lake Indian Band Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the Adams Lake Indian Band

Dated: _____, 20___.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Adams Lake Indian Band Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12%) per year.

Payments must be made at the offices of the Adams Lake Indian Band, located at PO Box 588, 6453 Hillcrest Road, Chase, BC, V0E 1M0 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Adams Lake Indian Band

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 31 of the *Adams Lake Indian Band Property Taxation Law, 2015*, seizing the personal property described as follows:

[*general description of the personal property to be seized*]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Adams Lake Indian Band

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Adams Lake Indian Band will take place on _____, 20____ at _____ o'clock at _____ [*location*].

The following personal property, seized pursuant to section 31 of the *Adams Lake Indian Band Property Taxation Law, 2015*, will be sold at the public auction:

[*general description of the goods*]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Adams Lake Indian Band

Dated: _____, 20___.

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 37 of the *Adams Lake Indian Band Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Adams Lake Indian Band, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the

lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Adams Lake Indian Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Adams Lake Indian Band Property Taxation Law, 2015.*

_____
Tax Administrator for the Adams Lake Indian Band

Dated: _____, 20___.

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Adams Lake Indian Band.

The public tender [auction] will take place on:

_____, 20____ at _____ o'clock at

_____ [*location*].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Adams Lake

Indian Band as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Adams Lake Indian Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Adams Lake Indian Band Property Taxation Law, 2015*.

_____
Tax Administrator for the Adams Lake Indian Band

Dated: _____, 20___.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Adams Lake Indian Band Property Taxation Law, 2015* .

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[*list services to be discontinued*]

_____
Tax Administrator for the Adams Lake Indian Band

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

AITCHELITZ FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Aitchelitz First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Aitchelitz First Nation Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Aitchelitz First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Aitchelitz First Nation Taxation Law, 2012*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Chilliwack, in the Province of BC.

A quorum of Council consists of two (2) members of Council.

Angie Bailey

Chief Angie Bailey

Councillor Leona Sam

Councillor John George

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$32,527
TOTAL REVENUES	**$32,527**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$ 9,000
b. Other General Government	$ 8,667
2. Protection Services	
a. Local Service Agreement	$ 5,038
3. Transportation	
a. Local Service Agreement	$ 2,663
4. Recreation and Cultural Services	
a. Local Service Agreement	$ 2,966
5. Community Development	
a. Local Service Agreement - Planning/Development	$ 521
6. Environment Health Services	
a. Local Service Agreement - general E.H.	$ 1,060
b. Local Service Agreement - Water/Sewer	$ 2,190

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7. Contingency Amounts

a. Contingency Amounts	$422.00
TOTAL EXPENDITURES	**$32,527**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. City of Chilliwack for General Municipal Services: $14,438

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

AITCHELITZ FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Aitchelitz First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Aitchelitz First Nation Assessment Law, 2012*;

"First Nation" means the Aitchelitz First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Aitchelitz First Nation Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

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AKISQNUK FIRST NATION
PROPERTY ASSESSMENT LAW, 2008

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Akisqnuk First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Akisqnuk First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Akisqnuk First Nation, at a duly convened meeting, enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Akisqnuk First Nation Property Assessment Law, 2008*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

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"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Akisqnuk First Nation, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

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"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,
(ii) a business office or premises,
(iii) accommodation for any other purpose,
(iv) shelter for machinery or other equipment, or
(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Provide Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

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"secretary" means the secretary of the Assessment Review Board appointed under subsection 25(1);

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Akisqnuk First Nation Property Taxation Law, 2008*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 1(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

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Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that subsection for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

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(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (Forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

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(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

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9

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

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PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

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Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 of the year following certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this subsection; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite

(i) any omission, defect or error committed in, or with respect to, the assessment roll,
(ii) any defect, error or misstatement in any notice required, or
(iii) any omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

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(2) In addition to inspection under subsection (1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

(a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) to harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

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Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 of the year following the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

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(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and
(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

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(b) has been assessed for less than the amount for which it was liable to assessment, the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this subsection must not be prepared after December 31 of the year following certification of the assessment roll under section 11.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the year following certification of the assessment roll under section 11, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

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(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

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(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

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Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board and a replacement member appointed to act, other than the chair, for his or her services at a rate of two hundred and fifty dollars ($250.00) per day, and

(b) the chair for his or her services at a rate of three hundred dollars ($300.00) per day,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

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(c) determine procedures to be followed at hearings consistent with this Law; administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(d) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

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PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board

(a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 117 Cranbrook Street N, Suite 200, Cranbrook, BC V1C 3P8.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

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Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

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Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

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(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

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Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

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(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46. At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

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(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

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Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

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PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

345-01\00027

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

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(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Columbia Lake Indian Band Assessment By-law*, dated November 6, 1991, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 8 day of July, 2008 in the Ktunaxa Nation Territory.

A quorum of Council consists of (3) members of Council.

Wilfred Teneese
Chief Wilfred Teneese

Councillor Jesse Nicholas

Councillor Beatrice Stevens

Councillor Lorne Shovar

Councillor Samantha Sam

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SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 7 - Forest Land
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

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SCHEDULE II

(Subsection 8(1))

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE AKISQNUK FIRST NATION

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection __of the *Akisqnuk First Nation Property Assessment Law, 2008,* I request that you provide to me, in writing, no later than _____ , the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Akisqnuk First Nation
Dated: _____, 20__.

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SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____ (the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to subsection __of the *Akisqnuk First Nation Property Assessment Law, 2008*, the assessor for the Akisqnuk First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ am/pm.

If the above date and time is not acceptable, please contact the assessor on or before _____[date], at _____[contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Akisqnuk First Nation
Dated: _____ 20__.

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SCHEDULE IV

(Subsection 14(4))

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, ...[name], of .....[address], ...[city], ...[province], ...[postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Akisqnuk First Nation Property Assessment Law, 2008*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____.

Signed: _____
[please print name]

Dated: _____, 20__.

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SCHEDULE V

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Akisqnuk First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]
The interest in land is classified as:
The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____
TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Akisqnuk First Nation Property Assessment Law, 2008*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Akisqnuk First Nation Property Assessment Law, 2008*.

_____
Tax Administrator for the Akisqnuk First Nation
Dated: _____, 20__

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SCHEDULE VI

(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Akisqnuk First Nation
[address]

PURSUANT to the provisions of the *Akisqnuk First Nation Property Assessment Law, 2008*, I hereby request a reconsideration of the assessment of the following interest in land:

(description of the interest in land as described in the Assessment Notice)

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____
_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__

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SCHEDULE VII

(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Akisqnuk First Nation
[address]

PURSUANT to the provisions of the *Akisqnuk First Nation Property Assessment Law, 2008*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

(description of the assessable property, including assessment roll number, as described in the Assessment Notice)

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of _____ dollars ($__) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

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SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Akisqnuk First Nation
[address]

PURSUANT to the provisions of the *Akisqnuk First Nation Property Assessment Law, 2008* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____
Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__

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SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____
ADDRESS: _____
DESCRIPTION OF INTEREST IN LAND: _____
Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__
Time:_____ (a.m./p.m.)
Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____
_____

[all submissions and documents received in respect of the appeal will be forwarded to all parties]

_____
Chair, Assessment Review Board
Dated: _____, 20__

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SCHEDULE X

(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____
ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Akisqnuk First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__
Time: _____ (a.m. / p.m.)
Location: _____[insert address]
to give evidence concerning the assessment and to bring with you the following documents:

_____
_____
_____

and any other documents in your possession that may relate to this assessment.

A twenty dollars ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ _____ [insert address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

_____
Chair, Assessment Review Board
Dated: _____, 20__

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SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Akisqnuk First Nation hereby certify that this is the Akisqnuk First Nation [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Akisqnuk First Nation Property Assessment Law, 2008*.

_____
(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)

345-01 00027

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEECHER BAY

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Sc'ianew Council has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Sc'ianew Council wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE Sc'ianew Council duly enacts as follows:

1. This Law may be cited as *the Beecher Bay Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Beecher Bay Property Assessment Law, 2016;*

"Council" has the meaning given to that term in the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Sc'ianew" means Beecher Bay, being a band within the meaning of the *Indian Act* and which is named in the schedule to the Act; and

"Taxation Law" means the *Beecher Bay Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1 2017, and ending December 31, 2017 is comprised of

(a) Part 1 of the Schedule; and

(b) sections 1 to 4 and section 6, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of October, 2016, at Beecher Bay, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette

Quorum - 2

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$72,540
b. Property Transfer Tax Revenues	$ 50,000
TOTAL REVENUES	**$122,540**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Administrative	$15,000
b. Executive and Legislative	$10,000
c. BC Assessment Services	$2,000
2. Protection Services	
a. Fire Protection	$6,000
3. Transportation	
a. Roads Repairs / Grounds keeping	$5,000
4. Environment Health Services	
a. Water Purification and Supply	$6,540
b. Infrastructure	$56,000
c. Sewage Collection and Disposal	$10,000
d. Garbage Waste Collection and Disposal	$5,000
5. Grants	
a. Homeowner Grants	$2,000
6. Contingency Amounts	
a. Contingency Amount	$5,000
TOTAL EXPENDITURES	$122,540
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

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Note: The First Nation has the following service agreements or arrangements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year. Local revenue contributes to a portion of service costs.

a.	District of Metchosin, Fire Protection Service	$12,000
b.	Capital Regional District, Provision of Water	$37,000
c.	Alpine/ Chipps Garbage Collection	$20,000
d.	BC Assessment Services	$2,000

Appendix
Reserve Fund Balances

1. Capital Infrastructure Improvement Reserve Fund	
Beginning balance as of January 1, 2016 :	$0
Transfers out	
a. to local revenue account:	$0
Transfers in	
a. from local revenue account:	$
Interest earned in current year:	$
Ending balance as of December 31, 2016:	$0

Note: The 2015 proposed contribution to the Capital Infrastructure Improvement Reserve Fund in the amount of $63,000 did not occur. Tax Revenue was estimated and is not reflected in actual sales.

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEECHER BAY

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Sc'ianew Council has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Sc'ianew Council duly enacts as follows:

1. This Law may be cited as the *Beecher Bay Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Beecher Bay Property Assessment Law, 2016*;

"property taxation law" means a law enacted by Sc'ianew under paragraph 5(1)(a) of the Act;

"Sc'ianew" means Beecher Bay, being a band within the meaning of the *Indian Act* and which is named in the schedule to the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Beecher Bay Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where

a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars ($350), and

b) no taxpayer for that taxable property is sixty-five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding sections 3 and 4, where

a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars ($100), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age,

the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of October, 2016, at Beecher Bay, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1000 Assessed Value
Class 1 – Residential	6.94079
Class 2 – Utilities	48.71246
Class 5 - Light Industry	32.16833
Class 6 - Business and Other	18.07772
Class 8 - Recreational Property/Non-Profit Organization	8.12809
Class 9 - Farm	11.92809

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEECHER BAY
PROPERTY ASSESSMENT LAW, 2016

BEECHER BAY
PROPERTY ASSESSMENT LAW, 2016

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IX Order to Attend Hearing/Produce Documents
X Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Sc'ianew Council deems it to be in the best interests of Sc'ianew to make a law for such purposes;

C. The Sc'ianew Council enacted the *Beecher Bay Property Assessment Law, 2014* on August 7, 2014 and it was approved by the First Nations Tax Commission on September 16, 2014;

D. The Sc'ianew Council now desires to repeal the *Beecher Bay Property Assessment Law, 2014* and to request the First Nations Tax Commission to approve this *Beecher Bay Property Assessment Law, 2016* pursuant to section 31 of the Act;

E. The Sc'ianew Council has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Sc'ianew Council duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Beecher Bay Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

"ARB" means the Assessment Review Board established by the Council in accordance with Part IX;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll, and an assessment roll referenced in subsection 9(3);

"assessor" means a person appointed by the Council under subsection 3(1);

"chair" means the chair of the ARB;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" means the Chief and Council of Sc'ianew, a council as defined in the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Land Code" means the *Beecher Bay First Nation Land Code*, enacted in accordance with the *First Nations Land Management Act*;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of Sc'ianew within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 11 of this Law;

"Sc'ianew" means Beecher Bay, being a band within the meaning of the *Indian Act* and that is named in the schedule to the Act;

"secretary" means the secretary of the ARB appointed under section 24;

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by the Council to that position under the Taxation Law;

"Taxation Law" means the *Beecher Bay Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Sc'ianew, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Assessor

3.(1) The Council shall appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by the Council.

(2) An assessor appointed by the Council shall be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor shall assess

(a) all interests in land that are subject to taxation under the Taxation Law;

(b) all interests in land for which payments-in-lieu may be accepted by the Council; and

(c) non-taxable interests in land, as directed by the Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll shall be determined as if on the

valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor shall assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor shall determine the assessed value of an interest in land and shall enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise shall be valued as the property of a going concern.

(9) Where Sc'ianew, in a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor shall consider the restriction.

(10) The Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor shall

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor shall determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor shall use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c. 111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person shall provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to the assessor and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor shall be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who shall, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor shall complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll shall be in paper or electronic form and shall contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 56 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

10. On completion of an assessment roll and on or before December 31 in that year, the assessor shall

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to the Council.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor shall

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the ARB;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor shall

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the ARB or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of Sc'ianew until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by the Council, the assessment roll is open to inspection in the Sc'ianew office by any person during regular business hours.

(2) In addition to inspection under subsection (1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person shall not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations

are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information shall be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor shall enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The assessor shall, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll shall give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 13(3) and subsection (7), the assessor shall provide, to any person who requests it and pays to the assessor the fee prescribed from time to time under the *Assessment Act*, R.S.B.C. 1996, c. 20, the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor shall omit that information from a notice provided under subsection (6).

PART VII
ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor shall notify and recommend correction to the ARB of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor shall give notice to the ARB and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor shall not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor shall mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

18.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor shall assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section shall not be prepared after December 31

of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor shall assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) Where, before December 31 of the taxation year in which the assessment roll certified under section 10 applies, the assessor determines that property that was exempt from taxation under the Taxation Law has become taxable, the assessor shall make an entry on a supplementary assessment roll.

(4) In addition to supplementary assessments under subsections (1), (2) and (3), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(5) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(6) Where the assessor receives a decision of the ARB after March 31 in a taxation year, the assessor shall create a supplementary assessment roll reflecting the decision of the ARB and this section applies.

(7) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the ARB or by a court of competent jurisdiction.

(8) A supplementary assessment roll that implements an amendment ordered or directed by the ARB or by a court of competent jurisdiction may not be appealed to the ARB.

(9) The assessor shall, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the ARB, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(10) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment shall

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor shall consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor shall

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the ARB of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person shall not appeal the modified assessment and shall withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) The Council shall, by resolution, establish an ARB to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this Law.

(2) The ARB shall consist of three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the ARB shall hold office for a period of four (4) years, unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the ARB is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) Sc'ianew shall remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 20(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the ARB required under this Law or expressly authorized by the Council.

(2) Sc'ianew shall reimburse a member and a replacement member of the ARB for reasonable travel and out of pocket expenses necessarily incurred in carrying out the member's duties.

Conflicts of Interest

22.(1) A person shall not serve as a member of the ARB if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is a member of the Council;

(c) is an employee of Sc'ianew; or

(d) has financial dealings with Sc'ianew, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in Sc'ianew does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) The Council shall, by resolution, appoint one of the members of the ARB as chair.

(2) The chair shall

(a) supervise and direct the work of the ARB;

(b) undertake administrative duties as necessary to oversee and implement the work of the ARB;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before their evidence is taken; and

(e) preside at hearings of the ARB.

(3) If the chair is absent or incapacitated, the Council shall designate a member of the ARB as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) The Council shall, by resolution, appoint a secretary of the ARB.

(2) The secretary of the ARB shall

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the ARB; and

(b) fulfill such other duties as directed by the chair and the ARB.

Removal of Member

25. The Council may terminate the appointment of a member of the ARB for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) has absences from three (3) hearings of the ARB, which absences have not been excused by the chair or, in the case of the chair's absences, have not been excused by the Council; or

(c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the ARB shall act faithfully, honestly and impartially and to the best of their skill and ability, and shall not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The ARB shall

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation Sc'ianew and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the ARB by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice or information contained in the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal shall be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or

agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair shall, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair shall, at least ten (10) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

(4) In any year where the ARB will conduct more than one (1) hearing, the chair and the assessor shall, where possible, schedule the hearings consecutively.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the ARB determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The chair shall, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the ARB shall commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair shall

(a) create a daily schedule for the hearings of the ARB; and

(b) post the daily schedule at the place where the ARB is to meet.

(2) The ARB shall proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the ARB considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The ARB shall give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The ARB may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the ARB for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The ARB may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The ARB may question any witness who gives oral evidence at a hearing.

(8) The ARB may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The ARB may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing shall be open to the public unless the ARB, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The ARB may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the ARB may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the ARB orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the ARB, the ARB may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the ARB;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the ARB.

(2) Before dismissing all or part of an appeal under subsection (1), the ARB shall give the complainant an opportunity to make submissions to the ARB.

(3) The ARB shall give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the ARB constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an ARB is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the ARB.

Combining Hearings

40. The ARB may conduct a single hearing of two (2) or more appeals or assessor recommendations

related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the ARB has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the ARB may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the ARB may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the ARB,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the ARB shall pay to the person the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to attend and give evidence before the ARB.

(3) A party may request that the ARB make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair shall sign and issue an Order to Attend Hearing/Produce Documents and the party shall serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness shall pay to the person the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to the witness to attend and give evidence before the ARB.

(5) The ARB may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The ARB may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The ARB may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the ARB in respect of the appeal,

where the ARB considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the ARB, on its own initiative or at the request of one

or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case shall be in writing and filed with the court registry and shall include a statement of the facts and all evidence material to the stated case.

(3) The ARB shall

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing shall be deferred until the matter is decided by the court;

(b) during the hearing, the hearing shall be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision shall be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the ARB.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the ARB shall dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The ARB shall, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the ARB from the tax administrator on request and payment of a fee of twenty-five dollars ($25) for the first ten (10) pages and fifty cents ($0.50) for each additional page.

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information shall not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the First Nation's administrative office, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 5:00 P.M. local time on a business day is considered delivered at 9:00 A.M. on the next business day.

Appeals

50.(1) An appeal lies to a court of competent jurisdiction from a decision of the ARB on a question of law.

(2) An appeal under subsection (1) shall be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the ARB, the secretary or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the ARB, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an

assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of Sc'ianew, the tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Repeal

56. The *Beecher Bay Property Assessment Law, 2014*, is hereby repealed in its entirety.

Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 15th day of August, 2016, at Beecher Bay, in the Province of British Columbia.

A quorum of the Council consists of two (2) members of the Council.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR SC'IANEW

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 7 of the *Beecher Bay Property Assessment Law, 2016,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for Sc'ianew

Dated: _____, 20___ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____[address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) an appeal under the *Beecher Bay Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Name: _____
[please print name]

Signed: _____

Dated: _____, 20___ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Sc'ianew and delivered to the Sc'ianew Council.

The following person(s) is/are the holders of the interest in land:

_____

_____

[Name(s) & addresses]

The interest in land is classified as: _____

The assessed value by classification of the interest in land is: _____

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Beecher Bay Property Assessment Law, 2016*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal shall be in writing in the form and accompanied by the fee specified in the *Beecher Bay Property Assessment Law, 2016*, and shall be delivered to the assessor at the following address: [insert address].

_____

Assessor for Sc'ianew

Dated: _____ , 20___ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for Sc'ianew _____

[address]

PURSUANT to the provisions of the *Beecher Bay Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

_____

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1) _____

(2) _____

(3) _____

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for Sc'ianew _____

[address]

PURSUANT to the provisions of the *Beecher Bay Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

_____

_____

[description of the property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1) _____

(2) _____

(3) _____

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

NOTE: A copy of the Assessment Notice or information contained in the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for Sc'ianew

_____

[address]

PURSUANT to the provisions of the *Beecher Bay Property Assessment Law, 2016* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: _____

_____

Date of Notice of Appeal: _____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time:_____ (A.M./P.M.)

Location:_____[address]

AND TAKE NOTICE that you should bring to the hearing ___ [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Sc'ianew in respect of the assessment of [describe interest in land] _____.

The Assessment Review Board believes that you may have information or documents that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location:_____ [address]

to give evidence concerning the assessment and to bring with you the following documents [list documents]:

_____

_____

and any other documents in your possession that may relate to this assessment.

A _____ dollar ($__) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents]:

_____

_____

OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____ [date].

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor shall certify the assessment roll in the following form:

I, _____, being the assessor for Sc'ianew, hereby certify that this is the Sc'ianew [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Beecher Bay Property Assessment Law, 2016*.

_____

(Signature of Assessor)

Dated _____, 20___ at _____, _____.
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEECHER BAY
PROPERTY TAXATION LAW, 2016

BEECHER BAY
PROPERTY TAXATION LAW, 2016
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X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Sc'ianew Council deems it to be in the best interests of Sc'ianew to make a law for such purposes;

C. The Sc'ianew Council enacted the *Beecher Bay Property Taxation Law, 2014* on August 7, 2014 and it was approved by the First Nations Tax Commission on September 16, 2014;

D. The Sc'ianew Council now desires to repeal the *Beecher Bay Property Taxation Law, 2014* and to request the First Nations Tax Commission to approve this *Beecher Bay Property Taxation Law, 2016* pursuant to section 31 of the Act; and

E The Sc'ianew Council has given notice of this Law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Sc'ianew Council duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Beecher Bay Property Taxation Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

"administrator" means the person, appointed by the Council, who is responsible for the day-to-day administration of Sc'ianew;

"ARB" means the assessment review board established under the Assessment Law;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Beecher Bay Property Assessment Law, 2016*;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" means the Chief and Council of Sc'ianew, a council as defined in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Land Code" means the *Beecher Bay First Nation Land Code*, enacted in accordance with the *First Nations Land Management Act*;

"Lands Manager" means the person responsible for the administration of Sc'ianew land in accordance with the Land Code;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of Sc'ianew within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"Sc'ianew" means Beecher Bay, being a band within the meaning of the *Indian Act* and which is named in the schedule to the Act;

"Sc'ianew Corporation" means a corporation in which the majority of the shares are held in trust for the benefit of Sc'ianew or all of the members of Sc'ianew;

"tax administrator" means a person appointed by the Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Sc'ianew, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Tax Administrator

3.(1) The Council shall, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator shall fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of Sc'ianew.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of Sc'ianew's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to Sc'ianew, recoverable by Sc'ianew in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting their liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to Sc'ianew for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to Sc'ianew in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator shall pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to Sc'ianew;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to Sc'ianew on the 15th day of the month immediately preceding that three (3) month period;

(c) interest shall not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of Sc'ianew;

(b) subject to subsection (2), any interest in land held or occupied by Sc'ianew or a Sc'ianew Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by Sc'ianew, a member of Sc'ianew, or a Sc'ianew Corporation, as the case may be, where that interest in land is actually occupied by someone other than Sc'ianew, a member of Sc'ianew, or a Sc'ianew Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

8. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

Annual Grants

9.(1) The Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) shall be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) shall be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) For clarity, taxpayers may apply for a grant under paragraph 1(b) by submitting to the tax administration an application in the form prescribed by the tax administrator

(a) by July 2 of the current tax year; or

(b) after July 2 and on or before December 31 of the current taxation year, provided that where the application is made after July 2, a penalty and interest will be levied on any unpaid taxes after July 2 in accordance with sections 21 and 22.

(4) A grant under paragraph (1)(b) shall be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(5) The Council shall in each taxation year determine all grants that will be given under this Part and shall authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

10.(1) On or before May 28 in each taxation year, the Council shall adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes shall be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Special Levy

11. If Sc'ianew is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the FNFA an amount sufficient to replenish the debt reserve fund, the Council shall make or amend such property taxation laws as necessary in order to recover the amount payable.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes shall be paid at the office of Sc'ianew during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order shall be made payable to Beecher Bay.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator shall create a tax roll for that taxation year.

(2) The tax roll shall be in paper or electronic form and shall contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator shall mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator shall enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax

administrator shall mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator shall amend the tax roll, and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator shall mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator shall forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

Taxation Based on Supplementary Assessment

16.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator shall make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, property that was exempt from taxation has become taxable, the tax levied in respect of the property shall be prorated so that tax is payable only for that part of the year in which the property, or part of it, is taxable.

(3) Where subsection (2) applies, taxes levied for part of a taxation year are imposed on the date that the property has become taxable, despite subsection 10(4).

(4) Where a Tax Notice is given under this section, the Tax Notice shall indicate that the taxes are due and payable on the date of the mailing of the Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor shall provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set

out in Schedule I, to a holder or a person who has disposed of property, and that person shall provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator shall issue a receipt to the taxpayer and shall enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is thirty dollars ($30) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

21. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid shall be added to the amount of the unpaid taxes, and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes shall be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law shall be placed into a local revenue account, separate from other moneys of Sc'ianew.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

25.(1) Reserve funds established by the Council shall

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund shall be deposited in a separate account and the moneys and interest earned on it shall be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that Sc'ianew repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to Sc'ianew, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of Sc'ianew's local revenue account, and

(b) determined that moneys shall be borrowed from a reserve fund to meet the financial obligations of Sc'ianew,

the FMB may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council shall authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator shall invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 5(2) is a debt recoverable by Sc'ianew in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by Sc'ianew in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove their improvements on the

reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator shall request authorization from the Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator shall issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate shall not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator shall maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices shall be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of

that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator shall deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property shall deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator shall publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property shall not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property shall be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator shall conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice shall be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale shall be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property shall be paid to any holders of registered security interests in the property and to Sc'ianew in order of their priority under the laws applicable in the Province, and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax

administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator shall serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council shall, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator shall set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property shall be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator shall conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice shall be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, Sc'ianew is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister and Lands Manager

39. The tax administrator shall, without delay, notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for

redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to Sc'ianew the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, Sc'ianew shall, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator shall notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the redemption.

(3) No assignment of taxable property shall be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, Sc'ianew shall assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property shall not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator shall register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property shall be paid

(a) first, to Sc'ianew, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

Resale by Sc'ianew

44.(1) If the right to assignment of taxable property is purchased by Sc'ianew under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, Sc'ianew may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by Sc'ianew are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator shall deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) Sc'ianew shall not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the ARB, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of Sc'ianew, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to Sc'ianew, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to Sc'ianew shall be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of

the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Transitional Provisions

52.(1) If, during the 2016 taxation year, a property that was taxable becomes exempt from taxation, the tax levied in respect of the property shall be prorated so that tax is payable only for that part of the year during which the property, or part of it, is taxable.

(2) Where subsection (1) applies, taxes levied are imposed from January 1, 2016 to the date that the property became exempt from taxation, despite subsection 10(4).

Repeal

53. The *Beecher Bay Property Taxation Law, 2014*, is hereby repealed in its entirety.

Force and Effect

54. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 8th day of August, 2016, at Beecher Bay, in the Province of British Columbia.

A quorum of the Council consists of two (2) members of Council.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR SC'IANEW

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 18 of the *Beecher Bay Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for Sc'ianew

Dated: _____, 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Beecher Bay Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and shall be paid immediately.

Payments shall be made at the offices of Beecher Bay, located at [address] during normal business hours. Payment shall be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Beecher Bay Property Taxation Law, 2016.*

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: [insert details]	$_____
Total Payable	$_____

_____

Tax Administrator for Sc'ianew

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$35
2.	For service of notice on each person or place by Sc'ianew	$100
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule.	$50 per person per hour
6.	Actual costs incurred by Sc'ianew for carrying out enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.	

Beecher Bay Property Taxation Law, 2016

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Beecher Bay Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for Sc'ianew

Dated: _____, 20___.

Beecher Bay Property Taxation Law, 2016

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Beecher Bay Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments shall be made at the offices of Beecher Bay, located at [address] during normal business hours. Payment shall be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____
Tax Administrator for Sc'ianew

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 30 of the *Beecher Bay Property Taxation Law, 2016*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for Sc'ianew

Dated: _____ , 20___ .

Beecher Bay Property Taxation Law, 2016

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to Sc'ianew will take place on _____ , 20____ at _____ o'clock at_____ _____[location].

The following personal property, seized pursuant to section 30 of the *Beecher Bay Property Taxation Law, 2016*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to Sc'ianew in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for Sc'ianew

Dated: _____ , 20___ .

Beecher Bay Property Taxation Law, 2016

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36 of the *Beecher Bay Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Sc'ianew Council, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Sc'ianew will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to Sc'ianew the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, Sc'ianew will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Sc'ianew will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. The Sc'ianew Council will, without delay, notify the Minister of Indian Affairs and Northern Development and the Lands Manager, in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or Sc'ianew, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to Sc'ianew, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Beecher Bay Property Taxation Law, 2016*.

_____
Tax Administrator for Sc'ianew

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to Sc'ianew.

The public tender [auction] will take place on: _____ , 20____ at _____ o'clock at _____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Sc'ianew Council Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Sc'ianew will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to Sc'ianew the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, Sc'ianew will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Sc'ianew will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Sc'ianew Council will, without delay, notify the Minister of Indian Affairs and Northern Development

and the Lands Manager, in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to Sc'ianew, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Beecher Bay Property Taxation Law, 2016*.

_____
Tax Administrator for Sc'ianew

Dated: _____, 20___ .

Beecher Bay Property Taxation Law, 2016

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Beecher Bay Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for Sc'ianew

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAMPBELL RIVER INDIAN BAND

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Campbell River Indian Band Property Assessment Law, 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Campbell River Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Campbell River Indian Band Property Taxation Law, 2011.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The annual budget attached as a Schedule is the First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of April, 2016, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Robert Pollard

Councillor Marian Atkinson-Ferry

Councillor Dean Drake

Councillor Jason Price

Councillor Dana Roberts

Councillor Shelly Haunch

Councillor Curtis Wilson

Councillor Priscilla Henderson

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	$2,235,421.81
Total:	**$2,235,421.81**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$2,500.00
b. General Administrative	$265,000.00
c. BC Assessment	$18,500.00
d. Board of Review	$2,500.00
2. Transportation	
a. Roads and Streets	$10,000.00
b. Snow and Ice Removal	$4,000.00
3. Recreation and Cultural Services	
a. Recreation	$22,000.00
b. Culture	$110,000.00
c. Other Recreation and Culture	$200,000.00
4. Community Development	
a. Education	$90,000.00
b. Housing	$40,000.00
c. Planning and Zoning	$200,000.00
d. Economic Development Program	$130,000.00
e. Land Rehabilitation and Beautification	$80,000.00
f. Tourism	$35,000.00
5. Environment Health Services	
a. Water Purification and Supply	$22,500.00
b. Sewage Collection and Disposal	$22,500.00
6. Fiscal Services	
7. Other Services	

a. Health	$15,000.00
b. City of Campbell River Service Agreement	$930,000.00
8. Contingency Amounts	
a. Contingency Amounts	$35,921.81
Total:	**$2,235,421.81**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE:	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. City of Campbell River, Comprehensive Service Agreement	$930,000
b. BC Assessment Services	$18,500

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAMPBELL RIVER INDIAN BAND
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Campbell River Indian Band Property Assessment Law, 2011*;

"First Nation" means the Campbell River Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Campbell River Indian Band Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

1

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of April, 2016, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Robert Pollard

Councillor Marian Atkinson-Ferry

Councillor Dean Drake

Councillor Jason Price

Councillor Dana Roberts

Councillor Shelly Haunch

Councillor Curtis Wilson

Councillor Priscilla Henderson

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value:
1 Residential	10.08568
2 Utilities	30.721387
3 Supportive Housing	-
4 Major Industry	69.842891
5 Light Industry	23.34746
6 Business and Other	21.227456
7 Forest Land	18.20115
8 Recreational Property/Non-Profit Organization	12.50626
9 Farm	14.46788

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

Cayoose Creek Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAYOOSE CREEK INDIAN BAND

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1. This Law may be cited as the *Cayoose Creek Indian Band Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Cayoose Creek Indian Band Property Assessment Law, 2014*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Cayoose Creek Indian Bank, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Cayoose Creek Indian Band Property Taxation Law, 2014.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 4, and section 6, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of May, 2016, at Cayoose Creek, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Michelle Edwards

Councillor Perry Redan

Councillor Robin Frank

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$29,864.70

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$1,790.00
b. General Administrative	$6,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	$4,354.00
c. Regulatory Measures	$2,500.00
3. Transportation	
a. Roads and Streets	$6,220.70
b. Snow and Ice Removal	
c. Parking	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	$7,937.62
d. Recycling	
e. Other Environmental Services	
5. Grants:	
a. Home owner grant	$1,900.00
6. Contingency Amounts	$2,700.00
TOTAL EXPENDITURES	$33,402.32

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$3,537.62

2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of Lillooet, fire protection	$9,000.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

Cayoose Creek Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAYOOSE CREEK INDIAN BAND
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1. This Law may be cited as the *Cayoose Creek Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Cayoose Creek Indian Band Property Assessment Law, 2014*;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cayoose Creek Indian Band Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016_ shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of May, 2016, at Cayoose Creek, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Michelle Edwards

Councillor Perry Redan

Councillor Robin Frank

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	5.3011
Class 2 – Utilities	22.4999
Class 4 - Major Industry	16.1366
Class 5 - Light Industry	12.9746
Class 6 - Business and Other	11.7067
Class 8 - Recreational Property/Non-Profit Organization	5.4287
Class 9 - Farm	8.8087

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chawathil First Nation in the Province of British Columbia,

Chawathil First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

CHAWATHIL FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Chawathil First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Chawathil First Nation Property Assessment By-Law* (2004);

"Council" has the meaning given to that term in the Act;

"First Nation" means the Chawathil First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Chawathil First Nation Property Taxation By-Law* (2004).

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of June, 2016, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ruth E. Peters

Councillor Rosemarie E. Peters

Councillor Norman Florence

Councillor Monica S. Florence

Councillor Jeanie Kay Moreno

Councillor Deanna L. John

Councillor Bobbi E. Peters

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 516,231.00
[b. Payments received in lieu of taxes	$ 2,000.00
TOTAL REVENUES	**$ 518,231.00**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 94,000.00
b. General Administrative	$ 50,000.00
2. Protection Services	
a. Other Protective Services	$ 16,246.00
3. Transportation	
a. Roads and Streets	$ 5,000.00
c. Parking	$ 5,000.00
4. Recreation and Cultural Services	
a. Recreation	$ 30,000.00
b. Culture	$ 5,000.00
c. Playgrounds	$ 3,000.00
5. Community Development	
a. Housing	$ 38,161.90
b. Community Building	$ 200,000.00
6. Other Health Services	
a. Alternative Health	$ 10,000.00
b. Health	$ 10,000.00
7. Contingency Amounts	$ 51,823.10
TOTAL EXPENDITURES	$ 518,231.00
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0.00
BALANCE	**$ 0.00**

3

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chawathil First Nation in the Province of British Columbia,

Chawathil First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

CHAWATHIL FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Chawathil First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Chawathil First Nation Property Assessment By-Law* (2004);

"First Nation" means the Chawathil First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chawathil First Nation Property Taxation By-Law* (2004).

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of June, 2016, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ruth E. Peters

Councillor Rosemarie E. Peters

Councillor Norman Florence

Councillor Monica S. Florence

Councillor Jeanie Kay Moreno

Councillor Deanna L. John

Councillor Bobbi Ellen Peters

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 Of Assessed Value
Class 2 – Utilities	59.135790
Class 6 - Business and Other	24.454830
Class 10 – CPR	37.384685

CHAWATHIL FIRST NATION

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Chawathil First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Chawathil First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Chawathil First Nation Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Chawathil First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of Jan, 2016, at Chawathil, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Ruth (Rhoda) Peters

Councillor Monica Florence

Councillor Deanna John

Councillor Jeanie Moreno

Councillor Bobbi Peters

Councillor Rosemarie Peters

Norman Florence

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 25th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COLDWATER INDIAN BAND

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012;*

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

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

"Assessment Law" means the *Coldwater Indian Band Property Assessment, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Coldwater Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation

law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Coldwater Indian Band Property Taxation Law, 2012*;

3. The First Nation's annual budget for the fiscal year beginning April 1, 2016 and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 7, and section 9, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of, and is integral to this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of August, 2016, at Coldwater IR#1, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Lee Spahan

Councillor Annie Major

Councillor Carol Smith

Councillor Jessie Aljam

Councillor Laura Antoine

Councillor Harry Spahan

Councillor Shelly Oppenheim-Lacerte

Councillor Mike Smithers

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$198,602
TOTAL REVENUES	**$198,602**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$1,600
b. General Administrative	$48,933
c. Tax Appeals	
d. Other General Government	$2085
2. Protection Services	
a. Policing	
b. Fire Protection	$8,000
c. Regulatory Measures	
d. Animal / Pest Control	$2,000
3. Transportation	
a. Roads and Streets	$8,000
b. Snow and Ice Removal	$8,000
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	$13,000
b. Culture	$5,000
c. Other Recreation and Culture	$5,000
5. Community Development	
a. Education	$5,000
b. Housing	$5,000
c. Planning and Zoning	$29,540

	d. Community Planning	$5,000
	e. Economic Development Program	
	f. Heritage Protection	
	g. Agricultural Development	$5,000
	h. Urban Renewal	
	i. Beautification	$3,000
	j. Land Rehabilitation	
	k. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	$20,000
	c. Garbage Waste Collection and Disposal	$13,000
	d. Other Environmental Services	
7.	Other Services	
	a. Health	$10,000
	b. Social Programs and Assistance	$10,000
	c. Agriculture	
	d. Tourism	
	e. Trade and Industry	
	f. Other Service	
8.	Grants:	
	a. Home owner grant equivalents:	
	b. Other grants:	
	i.	
	ii.	
	iii.	
9.	Contingency Amounts	$10,000
10.	Transfers into reserve funds	
	a. CIB Capital Reserve Fund	$10,000
	b. CIB Income Stabilization Fund	$15,779
11.	Repayment of moneys borrowed from reserve funds	
	a.	
	b.	
TOTAL EXPENDITURES		**$242,937**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus –	
Local revenues carried forward from the	
the previous budget year	$ 44,335
BALANCE	**$0**

Note: This Budget includes the attached Appendix.

Appendix A

Reserve Fund Balances

1. CIB Capital Reserve Fund	
Beginning balance as of April 1, 2016:	$512,323.00
Transfers out	
i. to local revenue account:	$
ii. to _____ reserve fund:	$
Moneys borrowed	$
Transfers in	
i. from local revenue account:	$ 10,000
ii. from CIB Income Stabilization Fund:	$
Interest earned in current year	$
Moneys repaid	$
Ending balance as of March 31, 2017	$522,323.00
2. CIB Income Stabilization Fund	
Beginning balance as of April 1, 2016:	$82,875.30
Transfers out	
i. to local revenue account:	$
ii. to CIB Capital Reserve Fund:	$
Moneys borrowed	$
Transfers in	
i. from local revenue account:	$15,779.00
ii. from _____ reserve fund:	$
Interest earned in current year	$
Moneys repaid	$
Ending balance as of March 31, 2017	$98,654.30

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 25th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COLDWATER INDIAN BAND

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012*; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Coldwater Indian Band Property Assessment Law, 2012*;

"First Nation" means the Coldwater Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Coldwater Indian Band Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of August, 2016, at Coldwater IR#1, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Lee Spahan

Councillor Annie Major

Councillor Carol Smith

Councillor Jessie Aljam

Councillor Laura Antoine

Councillor Harry Spahan

Councillor Shelly Oppenheim-Lacerte

Councillor Mike Smithers

SCHEDULE

Tax Rates

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	10.2313
Class 2 – Utilities	47.0213
Class 3 – Supportive Housing	4.6272
Class 4 - Major Industry	37.9098
Class 5 - Light Industry	27.8979
Class 6 - Business and Other	27.8549
Class 7 – Managed Forest Land	19.9773
Class 8 - Recreational Property/Non-Profit Organization	12.1417
Class 9 - Farm	17.5224

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cook's Ferry Indian Band in the Province of British Columbia,

Cook's Ferry Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 25th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COOK'S FERRY
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Cook's Ferry duly enacts as follows:

1. This Law may be cited as the Cook's Ferry *Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"Annual Expenditure Law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the Cook's Ferry Indian Band *Assessment By-Law, 1993*;

"Council" has the meaning given to that term in the Act;

"First Nation" means Cook's Ferry, being a band named in the schedule to the Act;

"Interim Budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"Local Revenues" means money raised by the First Nation under a property taxation law;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the Cook's Ferry Indian Band *Taxation By-Law, 1993*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016 and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017 and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 9, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of August, 2016, at Spences Bridge, in the Province of BC.

A quorum of Council consists of Three (3) members of Council.

Chief David Walkem

Councillor Christine Minnabarriet

Councillor Pearl Hewitt

Councillor Tina Draney

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$82,000
b. Payments received in lieu of taxes	$0
2. Moneys from Reserve Funds	
a. Transportation Expenditures Reserve Fund	$115,000
b. Community Development Expenditures Reserve Fund	$63,135
TOTAL REVENUES	**$260,135**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$3,000
c. Other General Government	$10,000
2. Protection Services	
b. Firefighting	$1,500
3. Transportation	
a. Roads and Streets	$95,000
b. Snow and Ice Removal	$20,000
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	$20,000
5. Community Development	
a. Housing	$75,000
b. Planning and Zoning	
c. Community Planning	

d. Economic Development Program	
e. Tourism	$10,000
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	$1,000
b. Sewage Collection and Disposal	$500
c. Garbage Waste Collection and Disposal	$1,000
d. Recycling	$500
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	$14,435
8. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
9. Contingency Amounts	$8,200
TOTAL EXPENDITURES	**$260,135**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a.	Spence Bridge Improvement District –Fire Protection	$13,708
b.	Thompson Nicola Regional District – 911 Dispatch	$450.00
c.	Thompson Nicola Regional District – Water	$4,462
d.	Thompson Nicola Regional District – Garbage	$6,713
e.	Progressive Waste – Garbage	$9,558
f.	BC Hydro – Street Lighting	$2,075

Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Transportation Expenditures Reserve Fund	
Beginning balance as of April 1, 2016:	$115,000
Transfers out	
a. to local revenue account:	$115,000
b. to _____ reserve fund as a transfer:	$0.00
c. moneys borrowed for another purpose:	$0.00
Transfers in	
a. from local revenue account:	$0.00
b. from _____ reserve fund as a transfer to fund:	$0.00
c. borrowed moneys repaid to fund:	$0.00
Interest earned in current year:	$0.00
Ending balance as of March 31, 2017:	$0.00

2. Community Development Expenditures Reserve Fund	
Beginning balance as of April 1, 2016:	$63,135
Transfers out	
a. to local revenue account:	$63,135
b. to _____ reserve fund as a transfer:	$0.00
c. moneys borrowed for another purpose:	$0.00
Transfers in	
a. from local revenue account:	$0.00
b. from _____ reserve fund as a transfer to fund:	$0.00
c. borrowed moneys repaid to fund:	$0.00
Interest earned in current year:	$0.00
Ending balance as of March 31, 2017:	$0.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cook's Ferry Indian Band in the Province of British Columbia,

Cook's Ferry Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 25th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COOK'S FERRY

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of Cook's Ferry duly enacts as follows:

1. This Law may be cited as the Cook's Ferry *Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the Cook's Ferry *Assessment By-Law, 1993*;

"First Nation" means Cook's Ferry, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the Cook's Ferry *Property Taxation By-Law, 1993.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than One Hundred dollars ($100.00), the taxable property shall be taxed at One Hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of August, 2016, at Spences Bridge, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief David Walkem

Councillor Christine Minnabarriet

Councillor Pearl Hewitt

Councillor Tina Draney

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000.00 of assessed value
British Columbia	
Class 1 - Residential	
Class 2 – Utilities	42.2830
Class 4 - Major Industry	35.3544
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	
Class 10- Prescribed Railway ROW	18.9467

Cook's Ferry

FINANCIAL ADMINISTRATION LAW, 2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Cook's Ferry considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Cook's Ferry enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Cook's Ferry Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the program, project or purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 77;

"Band Manager" means the person appointed as the First Nation's band manager under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Cook's Ferry" being a band named in the schedule to the Act;

"Council" means the duly elected councillors and chief of the First Nation;

"Council chair" means the chief of the First Nation unless he or she is absent from a Council meeting, in which case, the Council chair for that meeting shall be a person selected by the councillors to be the chair of the Council for that meeting;

"councillor" means a member of the Council of the First Nation and includes the chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the implementation, conduct, management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial officer" means the person appointed financial officer under section 19;

"financial competency" means the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Cook's Ferry;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's reserve lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 25;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the First Nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 26;

"officer" means the Band Manager, financial officer, tax administrator and any other employee of the First Nation designated as an officer in the Council approved organizational chart for the First Nation;

"other revenues**"** means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a 10% or greater interest,

(c) any partnership, joint venture, or any other unincorporated association or organization in which the First Nation or another related body of the First Nation is a partner, member, or participant with a 10% or greater interest, or

(d) a trust of the First Nation; and

for greater certainty includes a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"special purpose report" means a report described in section 76;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed as the tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expressions "must" and "shall" are to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation and on the First Nation's website.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

(3) The accidental omission to post public notice of any meeting on the First Nation's website does not invalidate any proceeding at that meeting if the public notice is posted at the other required location.

(4) A failure to post notice of any meeting on the First Nation's website in a timely manner due to circumstances beyond the reasonable control of the person responsible, does not invalidate any proceeding at that meeting provided all reasonable steps are taken to remove, curtail, or contain the cause of the failure and to post the notice on the website with minimal delay.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) For greater certainty, and subject to this Law, the First Nation may enter into contracts, agreements, and transactions relating to financial administration of the First Nation which are not otherwise prohibited by this Law, another First Nation law, or the Act, provided such contracts, agreements and transactions are approved or ratified by Council or are otherwise authorized by this Law.

(3) If Council is permitted to authorize a contract, agreement, or transaction, Council may exercise its power by passing a resolution or by passing a law.

(4) The Council shall meet regularly for the dispatch of business relating to financial administration of the First Nation, and shall conduct such meetings and pass its resolutions in accordance with the following provisions:

(a) the Council chair shall preside as chair of the Council meetings;

(b) subject to this Law, the Councillors may regulate their meetings as they think fit;

(c) unless otherwise provided, a motion on a resolution or a law or on any other question before Council must be decided by a majority of votes of the councillors present at the meeting; and

(i) unless a councillor is prohibited from voting by this law due to a conflict of interest, each councillor present and participating in a meeting shall be entitled to speak and have one vote thereat; and

(ii) in the case of an equality of votes the Council chair shall not have a second or casting vote and the resolution or motion shall be defeated;

(d) any councillor may call a meeting of the Council upon fifteen (15) days notice of such meeting being given to all of the councillors specifying the place, day, and time of such meeting and the proposed agenda, which notice must be given by email, mail, other means of communication previously consented to by each councillor, or by leaving the notice at the councillor's usual business or residential address; and

(i) a councillor may provide a written waiver of notice of any past, present, or future Council meeting;

(e) councillors may participate in a Council meeting by means of conference telephones or other communications facilities by which all councillors participating in the meeting can hear each other;

(f) a councillor prohibited from voting at a Council meeting due to a conflict of interest shall still be counted in the quorum for the meeting;

(g) a contract, transaction, or other matter in respect of which one (1) or more councillors have a conflict of interest may be approved:

(i) by the rest of the councillors present at and participating in the meeting, provided there are at least two (2) councillors that do not have a conflict of interest in the matter; or

(ii) subject to subsection (6), by a resolution at a meeting of members of the First Nation for which fifteen (15) days notice is provided and at which at least 10% of the First Nation's adult members participate in person, or by teleconference, video conference, or other means of registering their vote;

(h) a resolution of the Council maybe passed at a meeting of the Council or may be passed without a meeting if consented to in writing, whether by document or any method of transmitting legibly recorded messages, by all of the councillors, or in the case of a resolution to approve a contract, transaction or matter in respect of which a councillor has or may have a conflict of interest, if each of the other councillors (a minimum of two (2)) consents in writing to the resolution; and

(i) such written consent resolution shall be as valid and effectual as if it had been passed at a meeting of the Council duly called and held;

(ii) such resolution may be in two or more counterparts which together shall be deemed to constitute one resolution in writing; and

(iii) such resolutions shall be filed with the minutes of the proceedings of the Council and shall be effective on the date stated thereon or on the latest date stated on any counterpart;

(i) subject to this Law, all acts done by any meeting of the councillors shall, notwithstanding that it be afterwards discovered that there was some defect in the qualification or election of a councillor or that they or any of them were disqualified, be as valid as if every such person had been duly elected and was qualified to be a councillor.

(5) A contract or transaction with the First Nation is not invalid merely because

(a) a councillor or officer of the First Nation has or had an interest, direct or indirect, in the contract or transaction;

| 6

(b) a councillor or officer of the First Nation has not disclosed an interest he or she has in the contract or transaction; or

(c) the Council or members of the First Nation have not approved the contract or transaction in which the councillor or officer of the First Nation has or had an interest, provided the contract or transaction is authorized by the Band Manager in compliance with this Law and the Band Manager is not conflicted with respect to the contract or transaction.

(6) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) The Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions, and monitor their implementation, respecting the acquisition, management and safeguarding of the First Nation's assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must establish and monitor the implementation of human resources policies and procedures that are designed to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) The Council may, after considering any recommendations of the Finance and Audit Committee or the Band Manager, authorize the remuneration paid by the First Nation to each councillor for acting in the capacity of a councillor.

(3) If Council has authorized the payment of remuneration under subsection (2), Council must establish policies or procedures or give directions respecting the remuneration paid by the First Nation to each councillor for acting in the capacity of a councillor, and by any related body to a councillor who is also a director or other similar capacity of a related body.

(4) The Council must establish policies or procedures or give directions respecting the expenses paid by the First Nation to each councillor while acting in the capacity of a councillor, and by any related body to a councillor who is also a director or other similar capacity of a related body.

(5) Annually, within forty five (45) days of the end of the fiscal year, each councillor must provide a written report to the Council and the financial officer separately listing the remuneration paid and expenses reimbursed by any related body to the councillor.

(6) Annually the financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any related body, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division,

(1) "Committee" means the Finance and Audit Committee.

(2) For the purposes of section 12 an individual does not lose independency nor have a financial relationship with the First Nation or its related bodies as a result of the individual's receipt of any of the following payments from the First Nation or any of its related bodies

(a) remuneration for acting in his or her capacity as a councillor, a member of the Committee or other committee of the Council or First Nation, or as a director of a related body;

(b) fixed retirement compensation;

(c) payments or benefits paid in common with all members of the First Nation;

(d) payments or benefits under a program or service universally available to all members of the First Nation on published terms and conditions; and

(e) payments from a trust arrangement according to the terms and conditions of the trust agreement.

Committee Established

12.(1) The Council must establish the Committee of the First Nation, which shall be a standing committee, to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Committee must have three (3) members appointed by Council, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the

opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) Notwithstanding anything else in this Law, an individual is considered to not be independent if the individual:

(a) or the individual's spouse is or has been an officer of the First Nation at any time in the last two (2) fiscal years of the First Nation;

(b) or the individual's spouse has or had a direct or indirect material financial relationship with the First Nation or any of its related bodies at any time in the last two (2) fiscal years of the First Nation; or

(c) or the individual's spouse is or has been the First Nation's accountant, auditor, lawyer or financial consultant at any time in the last two (2) fiscal years of the First Nation.

(5) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a voting member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential voting member of the Committee is eligible to be a member and is independent; and

(c) requiring each voting member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(6) The Committee must have at least two (2) councillors as its members.

(7) Council must also appoint two (2) ex officio members of the Committee, one of whom must be a youth member of the First Nation between the ages of fourteen (14) and twenty four (24), and one of whom must be an elder member of the First Nation that is 60 years or older.

(8) The ex officio members shall be entitled to speak at the Committee meetings, but they must not be counted in the quorum, nor shall they have a vote on questions or motions before the Committee. The ex officio members of the Committee do not need to be financially competent, nor independent of the First Nation.

(9) Subject to subsection (10), the voting members of the Committee must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years, provided that the terms of appointment at the initial set up of the Committee may be for less than three (3) years.

(10) A Committee member may be removed from the Committee by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee;

(b) the member ceases to meet the eligibility criteria; or

(c) the majority of the Committee members recommend removal.

(11) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is a simple majority of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee shall not have a second tiebreaking vote, and the resolution or motion is defeated.

(4) Subject to subsection (5), the Band Manager and the financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Band Manager or the financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Band Manager or the financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) The rules for conduct of Council meetings set out in this Law shall apply to the Committee.

(9) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(10) The Committee may retain a consultant to assist in the performance of any of its responsibilities, provided

(a) the costs of hiring such consultant are covered by an appropriation for such a purpose; or

(b) the Committee becomes aware of credible evidence of financial impropriety involving the First Nation and the Committee has determined it needs to retain a consultant to properly address the issue.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop or review, and recommend to the Council for approval, short, medium and long-term operational and business plans for the First Nation, including financial projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on remuneration and reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

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(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 108 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

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DIVISION 3 - Officers and Employees

Band Manager

18.(1) The Council must appoint a person as Band Manager who is the chief executive officer of the First Nation, and may set the terms and conditions of that appointment.

(2) Reporting to, and taking directions from, the Council, the Band Manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations and financial administration of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees and other officers of the First Nation;

(c) to hire the employees and other officers of the First Nation, as the Band Manager considers necessary, and to set the terms and conditions of their employment; and

(i) for greater certainty, the Band Manager must not hire persons for positions that are not specified in the organizational chart for the First Nation approved by Council, nor hire any officer or employee whose salary is not provided for in the applicable budget; and

(ii) the Band Manager must consult with the Council prior to filling any officer positions and on the terms and conditions of such engagements;

(d) to approve and enter into contracts and agreements on behalf of the First Nation with a maximum monetary value of twenty thousand dollars ($20,000) and/or a maximum length of two (2) years in accordance with any policies and procedures established by Council;

(e) to develop and annually up-date for approval by Council short, medium and long-term operational and business plans for the First Nation, including financial projections and priorities;

(f) to prepare the draft annual budget and, with advice and input from the tax administrator, to prepare of any draft amendments to the component of the annual budget respecting the First Nation's local revenues;

(g) to oversee, supervise and direct the activities of all officers and employees of the First Nation, and subject to prior consultation with Council, to terminate full-time employees and officers of the First Nation as determined necessary by the Band Manager;

(h) to oversee and administer the contracts of the First Nation;

(i) to prepare for Council approval the organization chart referred to in section 21 and any changes thereto;

(j) to design the charts of accounts of the First Nation;

(k) to design effective financial administration systems, policies, procedures, and internal controls of the First Nation;

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(l) to monitor and report on the effectiveness of the implementation of the financial administration systems, policies, procedures, and internal controls of the First Nation;

(m) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(n) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (m) taking into consideration the cost of implementing those controls;

(o) to perform any other duties of the Band Manager under this Law; and

(p) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Band Manager's duties specified in this Law.

(3) The Band Manager may assign the performance of any of the Band Manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Band Manager of the responsibility to ensure that these duties or functions are carried out properly.

Financial Officer

19. (1) Subject to available funding in the annual budget and the Council approved financial plans of the First Nation,

(a) the Band Manager, after consultation with the Council, must appoint a person as financial officer of the First Nation and may set the terms and conditions of that appointment, and

(b) if a separate individual is not appointed the financial officer of the First Nation under paragraph 19(1)(a), then the Council must appoint the Band Manager as the finance officer to perform the duties and responsibilities of the financial officer under this Law.

(2) Reporting to the Band Manager, the financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to implement the financial administration systems, policies, procedures, and internal controls of the First Nation;

(b) to monitor and report on the implementation of the financial administration systems, policies, procedures, and internal controls of the First Nation;

(c) to administer and maintain all charts of accounts of the First Nation;

(d) to assist with the preparation of the draft annual budgets and, with advice and input from the tax administrator, to assist with the preparation of any draft amendments to the component of the annual budget respecting the First Nation's local revenues;

(e) to prepare the monthly financial information required in section 72, the quarterly financial statements required in section 73 and the draft annual financial statements required in sections 74 and 75;

(f) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(g) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(h) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(i) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(j) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(k) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(l) to evaluate the financial administration systems of the First Nation and recommend improvements;

(m) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(n) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(o) to perform any other duties of the financial officer under this Law; and

(p) to carry out any other activities specified by the Band Manager that are not contrary to the Act or inconsistent with the financial officer's duties under this Law.

(3) With the approval of the Band Manager, the financial officer may assign the performance of any of the duties or functions of the financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council, after consulting with the Band Manager, must appoint an officer or employee of the First Nation as the tax administrator, responsible for administering the First Nation's local revenue laws.

(2) Reporting to and taking directions from the Band Manager, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the Band Manager and the financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the Band Manager and the financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the Band Manager, financial officer, Finance and Audit committee and the Council respecting local revenues matters; and

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account.

(4) With the approval of the Band Manager, the tax administrator may assign the performance of any of such duties or functions to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for effective and efficient governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the Band Manager, financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Band Manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, or an employee of the First Nation, a member of the First Nation, and to a contractor or agent where it was required in order to perform their duties.

(4) In the course of discharging his or her responsibilities under this Law, the Band Manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must establish and monitor the implementation of policies and procedures for the hiring of qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors and Committee Members

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor, voting member of a Council committee, or a person acting under the delegated authority of the Council must

(a) comply with all applicable laws including without limitation this Law, the Act and its regulations, any other applicable First Nation law, and any applicable policies, procedures and directions approved or made by the Council and any applicable standards;

(b) act honestly, in good faith, and with a view to the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances;

(d) take all reasonable steps to avoid conflicts of interest, and in circumstances of a conflict of interest, must comply with the requirements of, and otherwise be in compliance with, the provisions in Schedule A: Dealing with Conflicts of Interest; and

(e) comply with the requirements of the Schedule A: Dealing with Conflicts of Interest, including required disclosures of conflicts of office or property.

(2) The councillors shall upon their election swear an oath of office that incorporates the relevant provisions of this section and of Schedule A.

(3) Without limitation to the remedies available at law or equity to the First Nation and its members, if it has been determined by a court of competent jurisdiction that a councillor, voting member of a Council committee, or a person acting under the delegated authority of the Council has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

(4) In a legal proceeding dealing with whether or not there was a breach of duty of care or other contravention of this Law, by a councillor, voting member of a Council committee, or a person acting under the delegated authority of the Council, such individual shall be afforded the opportunity to establish a defence of due diligence.

(5) In a legal proceeding dealing with whether or not there was a breach of fiduciary duty by a councillor, voting member of a Council committee, or a person acting under the delegated authority of the Council, all of the circumstances of the case must be taken into consideration, including circumstances connected with the person's election or appointment, and the person may be relieved, either wholly or

partially, from liability, on the terms that a court having jurisdiction considers appropriate, if it appears to the court that the person has acted honestly and reasonably and ought fairly to be excused.

Conduct of Officers

23.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, the Band Manager or an officer must

(a) comply with all applicable laws including without limitation this Law, the Act and its regulations, any other applicable First Nation law, and any applicable policies, procedures and directions approved or made by the Council and any applicable standards;

(b) act honestly, in good faith, and with a view to the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances;

(d) take all reasonable steps to avoid conflicts of interest, and in circumstances of a conflict of interest, must comply with the requirements of, and otherwise be in compliance with, the provisions in Schedule A: Dealing with Conflicts of Interest; and

(e) comply with the requirements of the Schedule A: Dealing with Conflicts of Interest, including required disclosures of conflicts of office or property.

(2) Without limitation to the remedies available at law or equity to the First Nation and its members, if it has been determined by a court of competent jurisdiction that the Band Manager, an officer, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

(3) The Council and the Band Manager must incorporate the relevant provisions of this section and of Schedule A into

(a) the terms of employment or appointment of the Band Manager and all officers of the First Nation; and

(b) the terms of appointment of every voting member of a Council Committee, including the Finance and Audit Committee.

(4) In a legal proceeding dealing with whether or not there was a breach of duty of care or other contravention of this Law by an officer, the officer shall be afforded the opportunity to establish a defence of due diligence.

(5) In a legal proceeding dealing with whether or not there was a breach of fiduciary duty by an officer, all of the circumstances of the case must be taken into consideration, including circumstances connected with the person's election or appointment, and the person may be relieved, either wholly or partially, from liability, on the terms that a court having jurisdiction considers appropriate, if it appears to the court that the person has acted honestly and reasonably and ought fairly to be excused.

Conduct of Employees, Contractors, etc.

24.(1) This section applies to

(a) an employee, contractor and agent of the First Nation or.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with all applicable laws including without limitation this Law, the Act and its regulations, any other applicable First Nation law and any applicable standards;

(b) comply with all applicable policies, procedures and directions approved or made by the Council;

(c) take all reasonable steps to avoid conflicts of interest, and in circumstances of a conflict of interest, must comply with the requirements of, and otherwise be in compliance with, the provisions in Schedule A: Dealing with Conflicts of Interest; and

(d) comply with any applicable requirements of the Schedule A: Dealing Conflicts of Interest, including required disclosure of conflicts of office or property.

(3) The Band Manager must ensure the applicable requirements of this Law, the Act, any other First Nation Law, and Council policies, procedures and directions, as well as the requirements of the relevant provisions of this section and Schedule A are incorporated into

(a) the terms of employment or appointment of every employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation; and

(c) the terms of appointment of every agent of the First Nation.

(4) If a person has contravened this section, the Council or the Band Manager may take the following actions:

(a) an employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated; or

(c) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

25. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

26. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

27.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) If the First nation has a code in force, the revenue category of moneys derived from the First Nation's reserve lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's reserve lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's reserve lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

28.(1) On or before January 31 of each year, the Band Manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 30 of each year, the Band Manager must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before July 15 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 31 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

29. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues; and

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced.

Amendments to Annual Budgets

30.(1) Forthwith upon the Band Manager becoming aware of the need to amend the annual budget the Band Manager shall prepare a report and recommendations to Council and the Finance and Audit Committee for amendment of the budget.

(2) The annual budget of the First Nation may only be amended by resolution of the Council following receipt of a report of the Band Manager or the Finance and Audit Committee recommending the amendment.

Local Revenues Budget Requirements

31. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

32.(1) The Council must establish policies or procedures or give directions, and monitor their implementation, respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

33.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution;

(c) authorized by the Council; and

(d) requires that all cheques and withdrawals are authorized by

(i) the Band Manager together with any one councillor that is not an employee or officer in the finance or accounting departments of the First Nation, nor the tax administrator; or

(ii) any two (2) councillors, neither of whom are, an employee or officer in the finance or accounting departments of the First Nation, nor the tax administrator.

(2) The Council shall cause the following accounts to be established and maintained for and in the name of the First Nation with a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's reserve lands if the First Nation has a land code; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The Council may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

34.(1) The financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The financial officer must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 33.

(3) The Band Manager, the financial officer, and a councillor must not authorize payment of money from an account described in section 33 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

35.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

Prohibited Agreements

36. (1) The Council must not approve or authorize the First Nation entering into a contract, agreement or transaction which requires the First Nation to expend money if

(a) the expenditure is for a purpose or transaction prohibited by or that contravenes this Law, a local revenue law, or the Act; or

(b) the expenditure is not authorized under an appropriation in a budget. For greater certainty, this does not apply to an expenditure due to an unforeseen event in relation to a program or project provided the total budget for that program or project is not exceeded, nor an emergency expenditure under section 38.

(2) The Band Manager (or his or her designate) must not approve or authorize the First Nation entering into a contract, agreement or transaction which requires the First Nation to expend money if

(a) the expenditure is for a purpose or transaction prohibited by or that contravenes this Law, a local revenue law, or the Act; or

(b) the expenditure is not authorized under an appropriation in a budget. For greater certainty, this does not apply to an expenditure due to an unforeseen event in relation to a program or project provided the total budget for that program or project is not exceeded, nor an emergency expenditure under section 38.

No Expenditure Without Appropriation

37.(1) Subject to subsection 38(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation. For greater certainty, this does not apply to an expenditure due to an unforeseen event in relation to a program or project provided the total budget for that program or project is not exceeded.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

38.(1) The Band Manager or Council may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) An expenditure authorized by the Band Manager under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Band Manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

39.(1) An amount that is appropriated in a budget must not be expended for any program, project or purposes other than that described in the appropriation. For greater certainty, this does not apply to an expenditure due to an unforeseen event in relation to a program or project provided the total budget for that program or project is not exceeded.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation. For greater certainty, this does not apply to an expenditure due to an unforeseen event in relation to a program or project provided the total budget for that program or project is not exceeded.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

40.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

41.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a charge against an appropriation, an expenditure under subsection 38(1), or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation so that it is not sufficient to meet the commitments chargeable against it without written notification being given to the Band Manager and the financial officer as soon as practicable.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this Law and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Band Manager (or his or her designate) must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the Band Manager (or his or her designate) may authorize a payment out of, or sign a requisition for payment from, any appropriation.

Form of Payment

42. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by

(i) the Band Manager together with any one (1) councillor that is not an employee or officer in the finance or accounting departments of the First Nation, nor the tax administrator; or

(ii) any two (2) councillors, neither of whom are, an employee or officer in the finance or accounting departments of the First Nation, nor the tax administrator.

DIVISION 4 - General Matters

Advances

43.(1) The Band Manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The person performing tax administration may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

44. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

45.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

46.(1) All interest earned on the accounts described in subsection 33(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 33(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

47.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

48. (1) The Council must establish policies and procedures respecting the write off of debts owed to the First Nation.

(2) All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) by the Band Manager, subject to paragraph 18(2)(d), if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

49. (1) The Council must establish policies and procedures respecting the forgiveness of debts owed to the First Nation.

(2) All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) by the Band Manager, subject to paragraph 18(2)(d), if done under the authority of a policy or direction of the Council.

Year-end Surplus

50.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 33(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

51.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the borrowing of money, obtaining an overdraft or line of credit, credit card limits, or granting of security must first be authorized by Council.

(3) Council may authorize the Band Manager to borrow money or grant security in the name of the First Nation as specifically approved by the Council.

Borrowing for Ordinary Operations

52.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if such debts will be repaid on or before the due date without the need for a separate borrowing of money, with money appropriated under an appropriation for the fiscal year or in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit in a form, amount, and on terms and conditions that the Council approves and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation in a form, amount, and on terms and conditions that the Council approves.

Financial Agreements

53.(1) The First Nation may enter into the following agreements in the name of the First Nation in a form, amount, and on terms and conditions that the Council approves:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

Borrowing for Authorized Expenditures

54.(1) If the general account described in paragraph 33(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Band Manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

55.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Notice of Borrowing

56.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of the First Nation borrowing moneys or granting security, including borrowing for new capital projects.

(2) The Council must post a public notice of each Council meeting when borrowing of money or granting of security is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

57. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation in a form, amount, and on terms and conditions that the Council approves.

Use of Borrowed Money

58.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 64(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

59.(1) Subject to subsection (2), a security granted by the First Nation must be signed by at least two (2) councillors or a councillor and the Band Manager as designated by the Council.

(2) A security granted by the First Nation in respect of local revenues must be signed by at least two (2) councillors or a councillor and the tax administrator as designated by the Council.

Operational Controls

60. The Council must establish policies or procedures or give directions, and monitor their implementation, for a system of internal controls designed to ensure the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

61.(1) Subject to subsections (2) and(3), neither the Council, nor any officer shall authorize or permit the First Nation to directly

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may, as a proprietor or general partner, carry on a business, or act as a trustee respecting property used for, or held in the course of, carrying on a business, that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's reserve lands, crown lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may directly carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not pose a risk of material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

62.(1) The First Nation must not give a guarantee unless the Council has considered the report of the Band Manager under subsection (2) and Council specifically authorizes the giving of the guarantee.

(2) Before the Council authorizes a guarantee under subsection (1), the Band Manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 106; or

(b) incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) The Council may make policies and directions respecting guarantees and indemnities (other than indemnities authorized under section 106) as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

63.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the investment must first be authorized by Council. Council may authorize the Band Manager to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

64.(1) Money in an account described in section 33 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's reserve lands are located.

(3) The First Nation may invest money in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner;

(e) an interest in crown lands or fee simple lands; or

(f) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following types of funds in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

65.(1) The First Nation may only make a loan to a member of the First Nation if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes or changes a program under this section, the Band Manager must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) The Council must post a public notice of each Council meeting when a program or changes to a program under this section are presented for Council approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (3) are being considered.

(5) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all persons in the category of persons for which the loan program is designed, or in the case of payroll advances to all full-time employees of the First Nation or agencies of the First Nation;

(b) the recipients of loans or advances must consent in advance of receiving the loans or advances to the disclosure of their names, the terms of the loan, and outstanding amount of the loans, to the members of the First Nation in the event the loans or advances are not repaid on the due date;

(c) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(d) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(e) the report referenced in subsection (5)(d) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(f) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(6) Before the Council establishes a program under this section the Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

66.(1) If the First Nation is authorized to make an investment or loan under this Law, subject to Council authorizations required under this Law, the Band Manager may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(3) If Council authorizes an investment under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which the investment may be made, continued, or disposed of.

Risk Assessment and Management

67.(1) Annually, and more often if necessary, the Band Manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the Band Manager must report to the Finance and Audit Committee or Council on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

68.(1) The Council, after consideration of recommendations from the Band Manager or the Finance and Audit Committee must procure and maintain in force insurance coverage for any assets, property or resources under the care or control of the First Nation and may procure and maintain public liability coverages in relation to the operations of the First Nation and its related bodies.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer of the First Nation or a director or officer of a related body.

Fraud Risks

69.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

70. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

71.(1) The financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

72.(1) At the end of each month, the financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

73.(1) At the end of each quarter of the fiscal year, the financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

74.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 75(1).

(2) At the end of each fiscal year the financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's reserve lands referred to in subsection 27(2) if the First Nations has a code in force.

(5) The financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

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Local Revenues Annual Financial Statements

75.(1) The financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

76.(1) The financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities, including indemnities under section 106, for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 65(5)(d);

(e) if the First Nation has a code in force, a report setting out moneys of the First Nation derived from First Nation reserve lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation reserve lands;

(f) a report on all of the First Nation's investments in capital assets other than the assets described in subsection (d) describing the type and amount of the investment; and

(g) any other report required under the Act or an agreement.

(2) The financial officer must provide the special reports referred to in subsection (1) to the Council and the Finance and Audit Committee not more than sixty (60) days after the end of the fiscal year for which they were prepared.

(3) The special reports referred to in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval not more than ninety (90) days after the end of the fiscal year; and

(b) reviewed and approved by the Council not more than one hundred and twenty (120) days after the end of the fiscal year.

(4) After receiving Council approval, the special reports referred to in subsection (1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Appointment of Auditor

77.(1) The Council shall make recommendations to the First Nation members on the appointment of the auditor for the First Nation. The members of the First Nation shall appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters and

(c) to comply with subsection (4).

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the First Nation reserve lands are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

78.(1) To conduct an audit of the annual financial statements of the First Nation, the Council, Band Manager and financial officer must ensure the auditor is given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

79.(1) The annual financial statements of the First Nation referred to in section 74 must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in section 75 must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both sections 74 and 75 in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 76.

Review of Audited Annual Financial Statements

80.(1) This section does not apply to the annual financial statements respecting local revenues referred to in section 75.

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

81.(1) Before the annual financial statements referred to in both sections 74 and 75 may be published or distributed, they must

(a) be approved by the Council; and

(b) be signed by

(i) the Chief of the First Nation or the Council chair;

(ii)the chair of the Finance and Audit Committee; and

(iii) the financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in section 74 must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in section 75, or

(b) the audited annual financial statements referred to in section 74 if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

82.(1) Not later than one hundred and twenty (120) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 74 for the previous fiscal year; and

(d) any special purpose reports referred to in section 76, including the auditor's report or review engagement report, as applicable.

(3) The Band Manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the Band Manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and any Council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

83.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions, and monitor their implementation, for the storage and preservations of the records referred to in subsection (1).

Operations Manual

84.(1) The Band Manager must prepare and maintain a current operations manual respecting the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

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(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

85.(1) The Band Manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

86.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, applicable laws and the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all applicable laws and policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

87.(1) The person performing the tax administration functions must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Band Manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

88. The Council must establish policies or procedures or give directions, and monitor their implementation, respecting information technology used by the First Nation in its operations that are designed to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

89. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 93;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

90. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's reserve lands are located.

Tangible Capital Assets Reserve Fund

91. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

92. At each Finance and Audit Committee meeting, the Band Manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

93.(1) The Band Manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the Band Manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Band Manager must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

94.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 93 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

95.(1) The Council must establish, and monitor the implementation of, policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

96. The Band Manager, subject to paragraph 18(2)(d), may retain the services of a professional engineer or other consultant to assist the Band Manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

97. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

98.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

99.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

100.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's reserve lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

101. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

102.(1) If any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the Band Manager and if the matter involves the Band manager then to the Council and to the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the other councillors and to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Band Manager or the chair of the Finance and Audit Committee.

Inquiry into Report

103.(1) If a report is made to the Band Manager under section 102, the Band Manager must inquire into the circumstances reported as soon as practicable and report the findings to the Council and the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 102, the Finance and Audit Committee must inquire into the circumstances reported as soon as practicable and report its findings and recommendations to the Council as soon as practicable.

(3) If a report is made to the Council under section 102 or subsection 103(1), the Council must inquire into the circumstances reported as soon as practicable and

(a) give directions and/or take measures to correct or remediate the situation as soon as practicable; and

(b) notify the Band Manager and the Finance and Audit Committee of the Council's directions and measures taken to correct or remediate the situation.

Protection of Parties

104.(1) All reasonable steps must be taken by the Band Manager and the councillors to ensure that the identity of the person who makes a report or disclosure under section 102 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 102 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The Band Manager must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 102 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 102; and

(c) concerning the fair treatment of a person against whom a report has been made under section 102.

Liability for Improper Use of Money

105.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used in a manner contrary to, or for a purpose prohibited by, this Law or the Act or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) A councillor is not liable under subsection (1) if the councillor relied, in good faith, on

(a) financial statements of the First Nation represented to the councillor by an officer of the First Nation or in a written report of the auditor of the First Nation to fairly reflect the financial position of the First Nation;

(b) a written report of a lawyer, accountant, engineer, appraiser or other person whose profession lends credibility to the a statement made by that person;

(c) a statement of fact represented to the councillor by an officer or employee of the First Nation to be correct; or

(d) the councillor honestly, in good faith, and reasonably held the belief that the expenditure, investment, or use was lawful.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) A member of the First Nation or a person who holds a security under a borrowing made by the First Nation that is successful in recovering an amount for the First Nation under section 104 must be indemnified by the First Nation for their proper and reasonable legal expenses incurred in doing so.

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(5) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

106.(1) In this section:

"eligible proceeding" means an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions;

"indemnify" or "indemnification" means to pay amounts required or incurred to

(a) defend an eligible proceeding, or

(b) satisfy a judgment, award or penalty imposed in an eligible proceeding;

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsections (3) to (6), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

(4) The Council may provide indemnification to a First Nation official, if, in relation to the subject matter of the eligible proceeding

(a) the First Nation official acted honestly and in good faith with a view to the best interests of the First Nation; or

(b) in the case where the First Nation official has or had a direct or indirect personal interest in a contract or transaction that is the subject matter of the eligible proceeding, the First Nation Official acted honestly, disclosed the conflict of interest and abstained from voting on the matter when it was approved by Council, or the First Nation official acted honestly and the Council or the Court determine contract or transaction in question is or was fair and reasonable to the First Nation.

(5) Where the Council provides for indemnification of a First Nation official in advance of the final disposition of an eligible proceeding, the First Nation must not make any such indemnity payments unless the First Nation first receives from the First Nations official a written undertaking that if it is ultimately determined by a court that the First Nation official does not meet the criteria in subsection (4), the First Nation official will repay the amounts advanced.

(6) The Council must establish policies or procedures or give directions respecting the provision of indemnification in advance of the final disposition of an action or prosecution against a First Nation official.

Immunity from Prosecution

107. (1) Subject to subsection (2), neither the Council nor the First Nation may seek indemnity against a current or former councillor, officer or employee of the First Nation, in respect of any conduct of the person that results in a claim for damages against the First Nation.

(2) The restriction in subsection (1) does not apply if a court makes a finding in the action that the person has been guilty of dishonesty, gross negligence or malicious or wilfully unlawful misconduct.

Periodic Review and Changes of Law

108.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

109. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

110. (1) This section and the operative portions of sections 1-8, 9(1), 9(3), 9(5), 10, 18 – 20, 22, 23(1)-(2), 23(4)-(5), 24(1)-(2), 24(4)-(5), 25, 27, 28, 30, 31, 33 – 35, 36(1)(a), 36(2)(a), 42 – 44, 46 – 47, 50, 51 – 55, 57 – 59, 61 – 65, 67 – 68, 70- 81, 82(1)-(3), 86 - 87, 91 – 92, 98 – 103, 104(1) – (3), 105 –

107, 109, 110 and Schedule A come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force by resolution of the Council or on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of December, 2016, at Spences Bridge, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief W. David Walkem

Councillor Tina Draney

Councillor Pearl Hewitt

Councillor Christine Minnabarriet

SCHEDULE A – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship and the individual and his or her spouse are not separated permanently; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) In this Schedule a reference to a particular section or subsection is a reference to that numbered section or subsection of this Schedule.

(4) For greater certainty, Sections 3 and 5 of this Law apply to this Schedule.

(5) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) An individual has a "conflict of interest" when the individual exercises a power or performs a duty or function in respect of a matter and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests in respect of the matter.

(2) An individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position in respect of a matter must be affected by the individual's private interests in respect of the matter or the individual's personal or business relationship with one of the persons listed in paragraphs (3)(a) to (f).

(3) An individual's "private interests" means the individual's financial and business interests and include the financial and business interests of

(a) the individual's spouse,

(b) a person under the age of nineteen (19) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) the individual's parents, adult children and their spouses, and brothers and sisters;

(e) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(f) an entity in which the individual or the individual in combination with any other person described in this subsection has an interest.

(4) Despite subsections (1) and (2), an individual's private interests or personal or business relationship with one of the persons listed in subsection (3)(a) to (f) do not give rise to a conflict of interest or "apparent conflict of interest" if those interests or relationship

(a) relate to a general indemnity agreement for all councillors under section 106 of this Law or insurance for all councillors under section 68 of this Law being approved by Council;

(b) relate to rates of remuneration, expense reimbursement policies, or scope of benefits payable to all of the councillors being approved by Council;

(c) relate to a contract or transaction between the First Nation and a related body being approved by the Council and the conflict arises solely because one (1) or more of the councillors are also a director or officer of the related body;

(d) are a financial interest in common with a broad class of members of the First Nation of which the individual is a member;

(e) relate to the individual being entitled to receive any service, commodity or other benefit offered by the First Nation, directly or indirectly, in like matter and subject to the like conditions as are applicable to persons who are not a councillor or official of the First Nation;

(f) rise by reason of being eligible for appointment, or having been appointed, by the Council to a committee of the Council or to a board or senior office of a related body; or

(g) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all voting members of Council committees.

General Obligations

4.(1) Councillors must take all reasonable steps to avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest, and in circumstances of a conflict of interest or apparent conflict of interest, must comply with the requirements of, and otherwise be in compliance with, the other provisions of this Schedule A: Dealing with Conflicts of Interest.

(2) The Councillors must take all reasonable steps to avoid placing themselves in circumstances where a reasonably well informed person would find that their ability to exercise a power or perform a duty or function could be influenced by the interests of

(a) any person to whom they owe a private obligation or who has offered or given them a benefit or advantage; or

(a) any person listed in paragraphs 2(3)(a) to (f) who expects to receive some benefit or preferential treatment from them as a result of their personal or business relationship with the Councillor, and

(b) if such circumstances arise, the councillor must comply with the requirements of, and otherwise be in compliance with, the other provisions in this Schedule for dealing with a conflict of interest, and for greater certainty, circumstances arising under paragraphs 4(2)(a) and (b) shall be consider a "private interest" for the purposes of the application of subsection 2(4) to such circumstances.

Disclosure of Interests

5.(1) In subsection (2) "property" includes an interest in the First Nation reserve lands held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must disclose their private interest, defined for purposes of this subsection only as relevant information with respect to any office the councillor holds and any property, right or interest that the councillor holds that could result, directly or indirectly, in the creation of a duty or interest that conflicts with that individual's duty or interest as a councillor of the First Nation.

(3) The disclosure required from a councillor under subsection (2) must be made to the other councillors promptly

(a) after the individual becomes a councillor and annually thereafter; or

(b) if that individual is already a councillor, as soon as practicable after that individual begins to hold the office or possess the property, right or interest for which disclosure is required or becomes aware of a conflict or potential conflict of interest.

(4) The disclosure must be evidenced in the minutes of a Council meeting, a consent resolution, or any other written record provided to the Council.

(5) The Band Manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the Band Manager must permit that member or person to view the register referred to in subsection (5).

Procedure for Addressing Conflict of Interest

6.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest or an apparent conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting. References to conflicts of interest in this section shall be read to include "apparent conflict of interest"

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(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

7.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 6, the Council must seek legal advice on the matter from a lawyer acceptable to the Council and the councillor alleged to have a conflict of interest or apparent conflict of interest, and Council must, in accordance with the legal advice so obtained, determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any acknowledgement by a Councillor of having a conflict of interest or any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 6, and references to conflicts of interest in section 6 shall be read to include "apparent conflict of interest".

Gifts and Benefits

8.(1) A councillor must not directly or indirectly, or through the persons referred to in paragraphs 2(3)(a) to (c) and (e) of this Schedule, accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) is of a value of $300 or less;

(b) its acceptance is approved by the Council; or

(c) it is a gift received during a public cultural event of the First Nation.

(3) Where a gift is given to a councillor or a person referred to in subsection (1), the councillor must as soon as practicable make a written disclosure of the gift to the Band Manager under section 5, and, if

the gift does not meet the conditions in subsection (2) the gift must be treated as the property of the First Nation unless the Council determines otherwise.

Confidential Information

9.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any non-public information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Obligation to Account for Gains

10.(1) If a councillor, officer or employee of the First Nation has contravened this Schedule and realized financial gain in relation to that contravention, the councillor, officer or employee is personally liable to the First Nation for that amount.

(2) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation or a member of the First Nation.

(3) A member of the First Nation that is successful in recovering an amount for the First Nation under this section must be indemnified by the First Nation for their proper and reasonable legal expenses incurred in doing so.

(4) A councillor, officer or employee of the First Nation is not liable to account to the First Nation for any financial gain referred to in subsection (1) of this section in any of the following circumstances:

(a) the contract, transaction or matter in question is approved by the councillors (other than the councillor in question) after the nature and extent of the conflict of interest is disclosed to the councillors;

(b) the contract, transaction or matter in question is approved by the members of the First Nation after the nature and extent of the conflict of interest is disclosed to the members by a resolution at a meeting of members of the First Nation for which fifteen (15) days notice is provided and at which at least 10% of the First Nation's adult members participate in person, or by teleconference, video conference, or other means of registering their vote; or

(c) a court determines that the contract, transaction or matter in which the councillor is interested was fair and reasonable to the First Nation and order the councillor is not liable to account for any financial gain that accrues to the councillor as a result of the contract, transaction, or matter.

Business Opportunities

11. A councillor must not take advantage of a business or investment opportunity being considered by the First Nation and which the councillor becomes aware of while serving as councillor unless the Council has determined not to pursue the opportunity and the councillor's pursuit of the business or investment opportunity is approved by the members of the First Nation at a meeting of members of the First Nation for which fifteen (15) days notice is provided and at which at least 10% of the First Nation's adult members participate in person, or by teleconference, video conference, or other means of registering their vote.

Obligations of Committee Members

12.(1) This section applies to all voting members of Council committees.

(2) Sections 4 to 11 apply to a voting member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a voting member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

13. This Part applies to all officers and employees of the First Nation.

14. The Band Manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that officers and employees comply with these obligations.

General Obligations

15.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and with a view to the best interests of the First Nation.

(2) An officer or employee must take all reasonable steps to avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest, and in circumstances of a conflict of interest or apparent conflict of interest, must comply with the requirements of, and otherwise be in compliance with, the other provisions of this Schedule A: Dealing with Conflicts of Interest.

(3) An officer or employee must take all reasonable steps to avoid placing themselves in circumstances where a reasonably well informed person would find that their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of

(a) any person to whom they owe a private obligation or who has offered or given them a benefit or advantage; or

(b) any person listed in paragraphs 2(3)(a) to (f) who expects to receive some benefit or preferential treatment from them as a result of their personal or business relationship with the officer or employee, and

(c) if such circumstances arise, must comply with the requirements of, and otherwise be in compliance with, the other provisions of this Schedule for dealing with a conflict of interest, and for greater certainty, circumstances arising under paragraphs 15(3)(a) and (b) shall be consider a "private interest" for the purposes of the application of subsection 2(4) to such circumstances.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

16. (1) If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the Band Manager or, in the case of the Band Manager, to the Council and Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Band Manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

(2) The Band Manager must establish and maintain a register of all information disclosed by an officer or employee under this section.

Gifts or Benefits

17.(1) An officer or employee must not directly or indirectly, or through the persons referred to in paragraphs 2(3)(a) to (c) and (e) of this Schedule, accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) is of a value of $300 or less;

(b) its acceptance is approved by the Council or Council policies; or

(c) it is a gift received during a public cultural event of the First Nation.

(3) Where a gift is given to a person referred to in subsection (1), the person must as soon as practicable make a written disclosure of the gift to the Band Manager, and if the gift does not meet the conditions in subsection (2), the gift must be treated as the property of the First Nation unless the Council determines otherwise.

Outside Employment and Business Interests

18.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Band Manager or, in the case of the Band Manager, to the Council and the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

19.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any non-public information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Business Opportunities

20. An officer must not take advantage of a business or investment opportunity being considered by the First Nation and which the officer becomes aware of while performing services for the First Nation unless the Council has determined not to pursue the opportunity and the officer's pursuit of the business or investment opportunity is ratified by the members of the First Nation at a meeting of members of the First Nation for which fifteen (15) days notice is provided and at which at least 10% of the First Nation's adult members participate in person, or by teleconference, video conference, or other means of registering their vote.

First Nation Property and Services

21.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

22.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

23. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

24.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

25.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any non-public information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

26. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

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First Nation Property and Services

27. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Disclosure of Conflict of Interest

28.(1) If an contractor believes he or she has a conflict of interest, the contractor must

(a) disclose the circumstances in writing as soon as practical to the Band Manager; and

(b) refrain from participating in any discussions or decision-making as a representative of the First Nation respecting the circumstances of the conflict of interest until advised by the Band Manager, on actions to be taken to avoid or mitigate the conflict of interest.

(2) The Band Manager must establish and maintain a register of all information disclosed by a contractor under this section.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitsegukla First Nation in the Province of British Columbia,

Gitsegukla First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia the 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

GITSEGUKLA FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Gitsegukla First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Gitsegukla First Nation Property Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Gitsegukla First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Gitsegukla First Nation Property Taxation Law, 2013.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of July, 2016, at Gistegukla, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief William Blackwater

Councillor Annie Howard

Councillor Jennifer Howard

Councillor Cindy Jones

Councillor Victoria Russell

Councillor Kenneth Tait Sr.

Councillor Julia Walker

Councillor Brian Wesley

Councillor Morris Williams

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 1,390
TOTAL REVENUES	**$ 1,390**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$651
c. Other General Government (BC Assessment)	$600
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	

f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Contingency Amounts	$ 139
Total Expenditures	**$ 1,390**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitsegukla First Nation in the Province of British Columbia,

Gitsegukla First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia the 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

GITSEGUKLA FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Gitsegukla First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Gitsegukla First Nation Property Assessment Law, 2013;*

"First Nation" means the Gitsegukla First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Gitsegukla First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of July, 2016, at Gistegukla, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief William Blackwater

Councillor Annie Howard

Councillor Jennifer Howard

Councillor Cindy Jones

Councillor Victoria Russell

Councillor Kenneth Tait Sr.

Councillor Julia Walker

Councillor Brian Wesley

Councillor Morris Williams

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 – Utilities	24.6122
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

GITSEGUKLA FIRST NATION

FINANCIAL ADMINISTRATION LAW

2015

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Gitsegukla First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Gitsegukla First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Gitsegukla First Nation Financial Administration Law, 2015*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Gitsegukla First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or

agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of NOV, 2015, at GITSEGUKLA, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of FIVE (5) members of Council was present throughout.

Chief William Blackwater

Deputy-Chief Annie Howard

Councillor Jennifer Howard

Councillor Cindy Jones

Councillor Victoria Russell

Councillor Kenneth Tait Sr.

Councillor Julia Walker

Councillor Brian Wesley

Councillor Morris Williams

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitwangak First Nation in the Province of British Columbia,

Gitwangak First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

GITWANGAK FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Gitwangak Band duly enacts as follows:

1. This Law may be cited as the *Gitwangak First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Gitwangak First Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Gitwangak First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Gitwangak First Nation Property Taxation Law, 2012*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The Gitwangak Band's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the Gitwangak Band's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the Gitwangak Band wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the twenty-second (22nd) day of July, 2016, at Gitwangak Village, in the Province of British Columbia.

A quorum of Council consists of four (04) members of Council.

Chief Fred Johnson

Councillor Amanda Zettergreen

Councillor Chasity Daniels

Councillor Holly Harris

Councillor Tommy Johnson

Councillor Valerie Spence

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 2,682.73
b. Payments in lieu of property taxes	25,515.95
TOTAL REVENUES	**$ 28,198.68**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$7,326.97
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting – Equipment & Supplies In Fire Hall	$10,000.00
c. Regulatory Measures	
d. Other Protective Services – Village Preventative Fire Protection	$19,810.92
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation – Iron Access Gate @ Farm Road	$2,933.00
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	

5. Community Development	
a. Housing	$2,181.00
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	$17,871.81
e. Tourism – Iron Gates At Access Road To River	$10,000.00
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal – Village Heavy : 6 Days/Yr	$3,000.00
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
8. Contingency Amounts	$2819.00
TOTAL EXPENDITURES	**$75,942.70**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$47,744.02
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitwangak First Nation in the Province of British Columbia,

Gitwangak First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

GITWANGAK FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Gitwangak First Nation Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Gitwangak First Nation Property Assessment Law, 2012;*

"First Nation" means the Gitwangak First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Gitwangak First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the twenty-second day of July, 2016, at Gitwangak Village, in the Province of British Columbia.

A quorum of Council consists of four (04) members of Council.

Chief Frederick Johnson

Councillor Amanda Zettergreen

Councillor Chasity Daniels

Councillor Holly Harris

Councillor Tommy Johnson

Councillor Valerie Spence

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 2 – Utilities	24.6122

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ch-ihl-kway-uhk Tribe Society in the Province of British Columbia,

Grass 15 Reserve Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

AUGUST 26, 2016

GRASS 15 RESERVE
PROPERTY ASSESSMENT LAW, 2016

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SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Declaration of Purpose for the Use of Assessment Information
IV	Assessment Notice
V	Request for Reconsideration of Assessment
VI	Notice of Appeal to Assessment Review Board
VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend Hearing/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the joint use and benefit of Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwha:y Village First Nation, Skowkale First Nation, Skwah, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweakwioose First Nation;

B. These First Nations have collectively entered into a property taxation delegation agreement dated for reference May 19, 2015 with the Ch-ihl-kway-uhk Tribe Society concerning the taxation of the Grass 15 reserve;

C. These First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act*, delegating their law making authority concerning Grass 15 Indian reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission on October 28, 2015;

D. The Ch-ihl-kway-uhk Tribe Society makes this law pursuant to its delegated authority referenced in Recital C; and

E. The Ch-ihl-kway-uhk Tribe Society has given notice of this law and has considered any representations received by it, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the board of directors of the Ch-ihl-kway-uhk Tribe Society, as delegate of the First Nations, duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Grass 15 Reserve Property Assessment Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, and a revised assessment roll;

"assessor" means a person appointed under subsection 4(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Delegate" means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"First Nations" means Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwha:y Village First Nation, Skowkale First Nation, Skwah, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweakwioose First Nation collectively, and "First Nation" means any one of them individually;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means Grass 15 Indian Reserve set apart for the use and benefit of the First Nations within the meaning of the *Indian Act*;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Grass 15 Reserve Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" means all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law; and

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 7(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Directors to Exercise Powers

3. The powers, duties and functions of the Delegate under this Law must be exercised by the board of directors of the Delegate in accordance with their procedures, except where otherwise specified.

Assessor

4.(1) The Delegate must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed under subsection (1) must be qualified to conduct assessments of real property in the Province.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by the Delegate.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed

value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the

assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule [II], to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to the Delegate.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to the Delegate and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 12.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the Delegate until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by the Delegate, the assessment roll is open to inspection in the Delegate's office by any person during regular business hours.

(2) In addition to inspection under subsection (1), the Delegate may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(3) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll,

after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the

assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) The Delegate must establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 19(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

22.(1) The Delegate must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The Delegate must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of a First Nation or a member of Council of a First Nation;

(c) is an employee of the Delegate or of a First Nation; or

(d) has financial dealings with the Delegate or a First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in a First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) The Delegate must appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) The Delegate must appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. The Delegate may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the Delegate, a First Nation, and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49. (1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of six dollars ($6).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the

time of delivery, of the administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, including without limitation the Delegate, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements

respecting the use, confidentiality and security of the information

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the Delegate, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the board of the directors of the Ch-ihl-kway-uhk Tribe Society, in compliance with all *Society Act* requirements, as delegate of the First Nations, on the 26 day of AUGUST, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of the board of directors consists of five (5) directors.

Name: David Jimmie

Name: Angie Bailey

Name: Brenda Wallace

Name: Robert Combes

Name: Willy Hall

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR GRASS 15 RESERVE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Grass 15 Reserve Property Assessment Law, 2016* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Grass 15 Reserve

Dated: _____ , 20___ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [***name***], of _____ [***address***], _____ [***city***], _____ [***province***], _____ [***postal code***], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Grass 15 Reserve Property Assessment Law, 2016* ;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[***please print name***]

Dated: _____ , 20___ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Grass 15 Reserve and delivered to the Ch-ihl-kway-uhk Tribe Society.

The following person(s) is/are the holders of the interest in land: [***Name(s) & addresses***]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Grass 15 Reserve Property Assessment Law, 2016*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Grass 15 Reserve Property Assessment Law, 2016*, and must be delivered to the assessor at the following address: [***insert address***]

_____

Assessor for the Ch-ihl-kway-uhk Tribe Society
Dated: _____, 20___ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Grass 15 Reserve

[***address as found on the Assessment Notice***]

PURSUANT to the provisions of the *Grass 15 Reserve Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[***description of the interest in land as described in the Assessment Notice***]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(***describe the reasons in support of the request in as much detail as possible***)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Grass 15 Reserve:

[***address as found on the Assessment Notice***]

PURSUANT to the provisions of the *Grass 15 Reserve Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[***description of the assessable property, including assessment roll number, as described in the Assessment Notice***]

The grounds for the appeal are:

(1)

(2)

(3)

(***describe the grounds for the appeal in as much detail as possible***)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Grass 15 Reserve
[***address***]

PURSUANT to the provisions of the *Grass 15 Reserve Property Assessment Law, 2016* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: _____

Date of Notice of Appeal: _____

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

AND TAKE NOTICE that you should bring to the hearing **[insert # copies]** copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Grass 15 Reserve in respect of the assessment of _____ [***describe interest in land***].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [***indicate the applicable provisions below***]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [***address***] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Grass 15 reserve, hereby certify that this is the Grass 15 reserve [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Grass 15 Reserve Property Assessment Law, 2016* .

_____
(Signature of Assessor)
Ch-ihl-kway-uhk Tribe Society

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ch-ihl-kway-uhk Tribe Society in the Province of British Columbia,

Grass 15 Reserve Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

AUGUST 26, 2016

GRASS 15 RESERVE
PROPERTY TAXATION LAW, 2016

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SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
IV Tax Certificate
V Tax Arrears Certificate
VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the use and benefit of Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwha:y Village First Nation, Skowkale First Nation, Skwah, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweakwioose First Nation;

B. These First Nations have collectively entered into a property taxation delegation agreement dated for reference May 19, 2015 with the Ch-ihl-kway-uhk Tribe Society concerning the taxation of the Grass 15 reserve;

C. These First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act*, delegating their law making authority concerning Grass 15 Indian reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission on October 28, 2015;

D. The Ch-ihl-kway-uhk Tribe Society makes this law pursuant to its delegated authority referenced in Recital C; and

E. The Ch-ihl-kway-uhk Tribe Society has given notice of this law and has considered any representations received by it, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the board of directors of the Ch-ihl-kway-uhk Tribe Society, as delegate of the First Nations, duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Grass 15 Reserve Property Taxation Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Grass 15 Reserve Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"Delegate" means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust

for the benefit of a First Nation or for all of the members of a First Nation;

"First Nations" means Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwha:y Village First Nation, Skowkale First Nation, Skwah, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweakwioose First Nation collectively, and "First Nation" means any one of them individually;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means a local revenue account referred to in section 13 of the Act that is established by the Delegate;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means Grass 15 Indian Reserve set apart for the use and benefit of the First Nations within the meaning of the *Indian Act*;

"tax administrator" means a person appointed under subsection 4(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" means all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 3(1)), paragraph (e.g. paragraph 4(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Directors to Exercise Powers

3. The powers, duties and functions of the Delegate under this Law must be exercised by the board of directors of the Delegate in accordance with their procedures, except where otherwise specified.

Tax Administrator

4.(1) The Delegate must appoint a tax administrator to administer this Law on the terms and conditions set out in the appointment.

(2) The tax administrator must fulfil the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Secretary-Treasurer or the President of the Delegate, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the Delegate.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the Delegate, recoverable by the Delegate in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 8(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the Delegate for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator

must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Delegate may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the Delegate in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the Delegate;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the Delegate on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

[**8.**(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of a First Nation;

(b) subject to subsection (2), any interest in land held or occupied by a First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of a First Nation, a First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of a First Nation, a First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, the Delegate may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Delegate to be reasonably necessary in connection with it.

Annual Grants

10.(1) The Delegate may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Delegate considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) The Delegate will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, the Delegate must make a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Delegate may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the Delegate during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Ch-ihl-kway-uhk Tribe Society.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

16.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 15(3) and (4) apply.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty dollars ($20.00) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

21. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) The Delegate must establish a local revenue account, and all revenues raised under this Law must be placed into the local revenue account, separate from other moneys of the Delegate and, for clarity, the First Nations.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

25.(1) Reserve funds established by the Delegate must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) The Delegate may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the Delegate repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the Delegate, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the local revenue account, and

(a) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the Delegate under the Act,

the First Nations Financial Management Board, may, acting in the place of the Delegate, borrow moneys

from a reserve fund by expenditure law.

(5) The Delegate must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 7(2) is a debt recoverable by the Delegate in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the Delegate in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request and receive authorization from the Delegate.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien

under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, including without limitation the Delegate, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the Delegate in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Delegate must prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated

to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the Delegate is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the Delegate the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the Delegate must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the Delegate

must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the Delegate, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by the Delegate

44.(1) If the right to assignment of taxable property is purchased by the Delegate under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the Delegate may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the Delegate are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was

delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The Delegate must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

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Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the Delegate, tax administrator, or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the Delegate, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the Delegate must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the board of the directors of the Ch-ihl-kway-uhk Tribe Society, after following all applicable requirements of the *Society Act*, as delegate of the First Nations, on

the 26 day of August, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of the board of directors consists of five (5) directors.

Name David Jimmie

Name Angie Bailey

Name Brenda Wallace

Name Robert Combes

Name Willy Hall

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR CH-IHL-KWAY-UHK TRIBE SOCIETY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 18 of the *Grass 15 Reserve Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator
Ch-ihl-kway-uhk Tribe Society
Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Grass 15 Reserve Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2, 20__ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Ch-ihl-kway-uhk Tribe Society, located at 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2, 20__ shall incur penalties and interest in accordance with the *Grass 15 Reserve Property Taxation Law, 2016.*

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: [***insert details***]	$ _____
Total Payable	$_____

_____

Tax Administrator
Ch-ihl-kway-uhk Tribe Society
Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$ 250
2.	For service of notice on each person or place by the Delegate	$ 300
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$75 per person per hour

6. Actual costs incurred by the Delegate for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Grass 15 Reserve Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator
Ch-ihl-kway-uhk Tribe Society
Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Grass 15 Reserve Property Taxation Law, 2016*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $ _____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (___ %) per year.

Payments must be made at the offices of the Ch-ihl-kway-uhk Tribe Society, located at 8A – 7201 Vedder Road, Chilliwack, BC, V2R 4G5 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____
Tax Administrator
Ch-ihl-kway-uhk Tribe Society
Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Grass 15 Reserve Property Taxation Law, 2016*, seizing the personal property described as follows:

[***general description of the personal property to be seized***]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator
Ch-ihl-kway-uhk Tribe Society
Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Ch-ihl-kway-uhk Tribe Society will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to Part XIII of the *Grass 15 Reserve Property Taxation Law, 2016*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the Ch-ihl-kway-Tribe Society in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator
Ch-ihl-kway-uhk Tribe Society
Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Grass 15 Reserve Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Ch-ihl-kway-uhk Tribe Society a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Ch-ihl-kway-uhk Tribe Society will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the Ch-ihl-kway-uhk Tribe Society the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the Ch-ihl-kway-uhk Tribe Society will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Ch-ihl-kway-uhk Tribe Society will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. The Ch-ihl-kway-uhk Tribe Society will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the Ch-ihl-kway-Tribe Society, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the Ch-ihl-kway-uhk Tribe Society, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Grass 15 Reserve Property Taxation Law, 2016*.

_____
Tax Administrator
Ch-ihl-kway-uhk Tribe Society
Dated: _____, 20___.

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Ch-ihl-kway-uhk Tribe Society.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Ch-ihl-kway-uhk Tribe Society as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Ch-ihl-kway-uhk Tribe Society will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the Ch-ihl-kway-uhk Tribe Society the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the Ch-ihl-kway-uhk Tribe Society will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Ch-ihl-kway-uhk Tribe Society will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be

assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Ch-ihl-kway-uhk Tribe Society will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the Ch-ihl-kway-uhk Tribe Society, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Grass 15 Reserve Property Taxation Law, 2016*.

_____
Tax Administrator
Ch-ihl-kway-uhk Tribe Society
Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Grass 15 Reserve Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator
Ch-ihl-kway-uhk Tribe Society
Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

KANAKA BAR INDIAN BAND

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Kanaka Bar Indian Band duly enacts as follows:

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Kanaka Bar Indian Band Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Kanaka Bar Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Kanaka Bar Indian Band Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of July, 2016, at Kanaka Bar Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Patrick Michell

Councillor Bobby Michell

Councillor Daniel Hance

Councillor Donna Hance

Councillor Pauline Michell

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 20,161
b. Payments in lieu of taxes	297,210.24
TOTAL REVENUES	**$ 317,371.24**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	128,197.24
b. General Administrative	186,000
2. Contingency Amounts	3,174
TOTAL EXPENDITURES	**$ 317,371.24**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

KANAKA BAR INDIAN BAND
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kanaka Bar Indian Band duly enacts as follows:

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Kanaka Bar Indian Band Property Assessment Law, 2015;*

"First Nation" means the Kanaka Bar Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kanaka Bar Indian Band Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

1

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of July, 2016, at Kanaka Bar Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Patrick Michell

Councillor Bobby Michell

Councillor Daniel Hance

Councillor Donna Hance

Councillor Pauline Michell

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 2 – Utilities	26.3065
Class 10 – Regulated Railway Rate	19.0189

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Property Assessment Law, 2015

Dated at Toronto, Ontario this 8th day of December, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

KANAKA BAR INDIAN BAND
PROPERTY ASSESSMENT LAW, 2015

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WHEREAS:

A. The *T'eqt'aqtn'mux* (crossing place people) are an Nlaka'pamux Nation community with indigenous rights, responsibility and authority over its people, land and resource use within their community caretaker area. Today, the *T'eqt'aqtn'mux* are known as the Kanaka Bar Indian Band ("**Kanaka**");

B. Kanaka passed an Assessment By-law pursuant to section 83 of the *Indian Act* on December 5, 1991, as amended February 16, 1995;

C. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

D. Council of Kanaka deems it to be in the best interests of Kanaka to repeal the 1991 assessment by-law, as amended, and replace it with this new assessment law pursuant to section 5 of the *First Nations Fiscal Management Act*;

E. Council of Kanaka has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*; and

F. Nothing in this Law waives, prejudices, limits or derogates from any rights, claims or interests of Kanaka in respect of any Aboriginal rights, Aboriginal title, or inherent rights of Kanaka;

NOW THEREFORE the Council of Kanaka duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the Kanaka Bar Indian Band Property Assessment Law, 2015.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

(a) "**Act**" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

(b) "**assessable property**" means property that is liable to assessment under this Law;

(c) "**assessed value**" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

(d) "**assessment**" means a valuation and classification of an interest in land;

(e) "**Assessment Notice**" means a notice containing the information set out in Schedule V;

(f) "**Assessment Review Board**" means a board established by Council in accordance with Part IX;

(g) "**assessment roll**" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

(h) "**assessor**" means a person appointed by Council under subsection 3(1);

(i) "**chair**" means the chair of the Assessment Review Board;

(j) "**Commission**" means the First Nations Tax Commission established under the Act;

(k) "**complainant**" means a person who commences an appeal of an assessment under this Law;

(l) "**Council**" has the meaning given to that term in the Act;

(m) "**FMB**" means the First Nations Financial Management Board established under the Act;

(n) "**holder**" means a person in possession of an interest in land or a person who, for the time being,

(i) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(ii) is in actual occupation of the interest in land,

(iii) has any right, title, estate or interest in the interest in land, or

(iv) is a trustee of the interest in land;

(o) "**improvement**" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

(p) "**interest in land**" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

(q) "**Kanaka**" has the meaning as set forth in the recitals to this Law, being a band named in the schedule to the Act;

(r) "**manufactured home**" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to be moved from one place to another by being towed or carried, and provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

(s) "**Notice of Appeal**" means a notice containing the information set out in Schedule VII;

(t) "**Notice of Assessment Inspection**" means a notice containing the information set out in Schedule III;

(u) "**Notice of Hearing**" means a notice containing the information set out in Schedule IX;

(v) "**Notice of Withdrawal**" means a notice containing the information set out in Schedule VIII;

(w) "**Order to Attend Hearing/Produce Documents**" means an order containing the information set out in Schedule X;

(x) "**party**", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

(y) "**person**" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

(z) "**property class**" means those categories of property established in subsection 6(1) for the purposes of assessment and taxation;

(aa) "**Province**" means the province of British Columbia;

(bb) "**reserve**" means any land set apart for the use and benefit of Kanaka within the meaning of the *Indian Act*;

(cc) "**resolution**" means a motion passed and approved by a majority of Council present at a duly convened meeting;

(dd) "**revised assessment roll**" means an assessment roll amended in accordance with section 12 of this Law;

(ee) "**secretary**" means the secretary of the Assessment Review Board appointed under section 25;

(ff) "**supplementary assessment roll**" means an assessment roll under section 19;

(gg) "**tax administrator**" means the person appointed by Council to that position under the Taxation Law;

(hh) "**Taxation Law**" means the Kanaka Bar Indian Band Property Taxation Law, 2015;

(ii) "**taxation year**" means the calendar year to which an assessment roll applies for the purposes of taxation; and

(jj) "**taxes**" includes

(kk) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(ll) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Kanaka, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of Kanaka to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph 6.(3)(a) does not apply to property referred to in paragraphs 18.(3)(b) and (d)(f) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V
REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI
ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must:

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is:

(a) valid and binding on all parties concerned, despite any:

(b) omission, defect or error committed in, or with respect to, the assessment roll,

(c) defect, error or misstatement in any notice required, or

(d) omission to mail any notice required; and

(e) for all purposes, the assessment roll of Kanaka until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in Kanaka office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII
ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(b) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(c) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(d) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(e) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(f) improvements, other than a manufactured home, that

(g) are substantially damaged or destroyed after October 31 and before the following January 1, and

(h) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(d) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) Kanaka must remunerate

(a) the chair (or acting chair) at 125% of the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council..

(2) Kanaka must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of Kanaka or a member of Council;

(c) is an employee of Kanaka; or

(d) has financial dealings with Kanaka, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph 23.(1)(a), membership in Kanaka does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair, the chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(2) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation Kanaka and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is: Attn: Assessor, Thompson Okanagan Region - British Columbia Assessment Authority, 805 Renfrew Avenue, Kamloops, BC, V2B 3X3

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1)37.(1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph 42.(1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1)51.(1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of Kanaka, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Kanaka Bar Indian Band Assessment By-law* dated December 5, 1991, as amended February 16, 1995, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council of Kanaka Bar Indian Band on the 02 day of NOVEMBER, 2015, at KANAKA BAR, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Name: Patrick Michell
Position: Chief

Name: Daniel Hance
Position: Councillor

Name: Bobby Michell
Position: Councillor

Name: Pauline Michell
Position: Councillor

Name: Donna Hance
Position: Councillor

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR FOR THE KANAKA BAR INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8(1) of the *Kanaka Bar Indian Band Property Assessment Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Kanaka Bar Indian Band Property Assessment Law, 2015*, the assessor for the Kanaka Bar Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Kanaka Bar Indian Band Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____ , 20___ .

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Kanaka Bar Indian Band and delivered to Kanaka Bar Indian Band Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Kanaka Bar Indian Band Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Kanaka Bar Indian Band Property Assessment Law, 2015*.

_____

Tax Administrator for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Kanaka Bar Indian Band
805 Renfrew Avenue, Kamloops, B.C. V2B 3X3

PURSUANT to the provisions of the *Kanaka Bar Indian Band Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Kanaka Bar Indian Band
805 Renfrew Avenue, Kamloops, B.C. V2B 3X3

PURSUANT to the provisions of the *Kanaka Bar Indian Band Property Assessment Law, 2015,* I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30.00) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Kanaka Bar Indian Band
[address]

PURSUANT to the provisions of the *Kanaka Bar Indian Band Property Assessment Law, 2015*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____
Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal:_____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____
Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Kanaka Bar Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

   Date: _____, 20___

   Time: _____ (A.M./P.M.)

   Location: _____
   [address]

   to give evidence concerning the assessment and to bring with you the following documents:

   _____

   _____

   and any other documents in your possession that may relate to this assessment.

   A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Kanaka Bar Indian Band, hereby certify that this is the Kanaka Bar Indian Band [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the Kanaka Bar Indian Band Property Assessment Law, 2015.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Property Taxation Law, 2015

Dated at Toronto, Ontario this 8th day of December, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

KANAKA BAR INDIAN BAND PROPERTY TAXATION LAW, 2015

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WHEREAS:

A. The *T'eqt'aqtn'mux* (crossing place people) are an Nlaka'pamux Nation community with indigenous rights, responsibility and authority over its people, land and resource use within their community caretaker area. Today, the *T'eqt'aqtn'mux* are known as the Kanaka Bar Indian Band ("**Kanaka**");

B. Kanaka passed a taxation bylaw pursuant to section 83 of the *Indian Act* on December 5, 1991;

C. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

D. Council of Kanaka deems it to be in the best interests of Kanaka to repeal the 1991 taxation by-law and replace it with this new taxation law pursuant to section 5 of the *First Nations Fiscal Management Act*;

E. Council of Kanaka has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*; and

F. Nothing in this taxation law waives, prejudices, limits or derogates from any rights, claims or interests of Kanaka in respect of any Aboriginal rights, Aboriginal title, or inherent rights of Kanaka;

NOW THEREFORE the Council of Kanaka duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the Kanaka Bar Indian Band Property Taxation Law, 2015.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

(a) "**Act**" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

(b) "**assessed value**" has the meaning given to that term in the Assessment Law;

(c) "**Assessment Law**" means the *Kanaka Bar Property Assessment Law, 2015*;

(d) "**Assessment Review Board**" means the assessment review board established under the Assessment Law;

(e) "**assessment roll**" has the meaning given to that term in the Assessment Law;

(f) "**assessor**" means a person appointed to that position under the Assessment Law;

(g) "**Commission**" means the First Nations Tax Commission established under the Act;

(h) "**Council**" has the meaning given to that term in the Act;

(i) "**debtor**" means a person liable for unpaid taxes imposed under this Law;

(j) "**expenditure law**" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

(k) "**FMB**" means the First Nations Financial Management Board established under the Act;

(l) "**holder**" means a person in possession of an interest in land or a person who, for the time being,

(i) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(ii) is in actual occupation of the interest in land,

(iii) has any right, title, estate or interest in the interest in land, or

(iv) is a trustee of the interest in land;

(m) "**improvement**" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

(n) "**interest in land**" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

(o) "**Kanaka**" has the meaning as set forth in the recitals to this Law, being a band named in the schedule to the Act;

(p) "**Kanaka Corporation**" means a corporation in which at least a majority of the shares are held in trust for the benefit of Kanaka or all of the members of Kanaka;

(q) "**local revenue account**" means the local revenue account referred to in section 13 of the Act;

(r) "**locatee**" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

(s) "**manufactured home**" has the meaning given to that term in the Assessment Law;

(t) "**Notice of Discontinuance of Services**" means a notice containing the information set out in Schedule X;

(u) "**Notice of Sale of a Right to Assignment of Taxable Property**" means a notice containing the information set out in Schedule IX;

(v) "**Notice of Sale of Seized Personal Property**" means a notice containing the information set out in Schedule VII;

(w) "**Notice of Seizure and Assignment of Taxable Property**" means a notice containing the information set out in Schedule VIII;

(x) "**Notice of Seizure and Sale**" means a notice containing the information set out in Schedule VI;

(y) "**person**" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

(z) "**property class**" has the meaning given to that term in the Assessment Law;

(aa) "**Province**" means the province of British Columbia;

(bb) "**registry**" means any land registry in which interests in land are registered;

(cc) "**reserve**" means any land set apart for the use and benefit of Kanaka within the meaning of the *Indian Act*;

(dd) "**resolution**" means a motion passed and approved by a majority of Council present at a duly convened meeting of Council;

(ee) "**tax administrator**" means a person appointed by Council under subsection 3.(1) to administer this Law;

(ff) "**Tax Arrears Certificate**" means a certificate containing the information set out in Schedule V;

(gg) "**Tax Certificate**" means a certificate containing the information set out in Schedule IV;

(hh) "**Tax Notice**" means a notice containing the information set out in Schedule II;

(ii) "**tax roll**" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

(jj) "**taxable property**" means an interest in land that is subject to taxation under this Law;

(kk) "**taxation year**" means the calendar year to which an assessment roll applies for the purposes of taxation;

(ll) "**taxes**" include

(i) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(ii) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Kanaka, and all penalties, interest and costs added to taxes under such a law; and

(mm) "**taxpayer**" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council evidenced by Resolution, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of Kanaka.

(4) The tax administrator's responsibilities include:

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of Kanaka's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of Kanaka to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to Kanaka, recoverable by Kanaka in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to Kanaka for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to Kanaka in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to Kanaka;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to Kanaka on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of Kanaka;

(b) subject to subsection (2), any interest in land held or occupied by Kanaka or a Kanaka Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs 8.(1)(a) and (b) do not apply to interests in land that are held by a member of Kanaka, Kanaka, or a Kanaka Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of Kanaka, Kanaka, or a Kanaka Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government;

(2) Grants provided under subsection 10.(1):

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph 10.(1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of Kanaka during normal business hours, by cheque, money order, cash, wire transfer or direct deposit.

(3) Payment of taxes made by cheque or money order must be made payable to Kanaka Bar Indian Band.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection 17.(1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty five dollars ($25.00) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

20. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of 10 percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at 15 percent (15%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of Kanaka.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that Kanaka repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to Kanaka, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph 3(c), where the FMB has

(a) assumed third-party management of Kanaka's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of Kanaka,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 6(2) is a debt recoverable by Kanaka in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection 27.(1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a Indian band, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the Indian band, or with the Indian band's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer, director or legal counsel of the corporation.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII
SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve in accordance with this Part.

(2) As a limitation on subsection 29.(1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29.(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) If personal property of a debtor is seized in accordance with section 30(2) of this Law, the tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property in accordance with this Part must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31.(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to Kanaka in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection 35.(1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40.(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection 37.(1).

(3) If no bid is equal to or greater than the upset price, Kanaka is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40.(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(c) impeachment for waste, and

(d) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(e) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(f) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to Kanaka the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection 40.(1),

(a) if the right to an assignment was sold to a bidder, Kanaka must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection 40.(1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, Kanaka must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to Kanaka, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

(c) and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by Kanaka

43.(1) If the right to assignment of taxable property is purchased by Kanaka under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection 43.(1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, Kanaka may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by Kanaka are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) Kanaka must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of Kanaka, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to Kanaka, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to Kanaka must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

51. The *Kanaka Bar Indian Band Property Taxation By-law*, dated December 5, 1991, is hereby repealed in its entirety.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council of the Kanaka Bar Indian Band on the 02 day of November, 2015, at Kanaka Bar in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Name: Patrick Michell
Position: Chief

Name: Daniel Hance
Position: Councillor

Name: Bobby Michell
Position: Councillor

Name: Pauline Michell
Position: Councillor

Name: Donna Hance
Position: Councillor

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR FOR THE KANAKA BAR INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST _____

PURSUANT to section 17(1) of the *Kanaka Bar Indian Band Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Kanaka Bar Indian Band Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ .Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Kanaka Bar Indian Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Kanaka Bar Indian Band Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

_____

Tax Administrator for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$250
2.	For service of notice on each person or place by Kanaka	$300
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$100 per person per hour
6.	Actual costs incurred by Kanaka for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Kanaka Bar Indian Band Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Kanaka Bar Indian Band Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes:	$_____
Penalties:	$_____
Interest:	$_____
Total unpaid tax debt:	$_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of 15 percent (15%) per year.

Payments must be made at the offices of the Kanaka Bar Indian Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____
Tax Administrator for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 30(2) of the *Kanaka Bar Indian Band Property Taxation Law, 2015*, seizing the personal property described as follows:

   [general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

   publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

   at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Kanaka Bar Indian Band will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 31 of the *Kanaka Bar Indian Band Property Taxation Law, 2015*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to Kanaka in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 35(3) of the *Kanaka Bar Indian Band Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Kanaka Bar Indian Band, a copy of which may be obtained from the tax administrator.

The tax administrator will

(a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

(b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Kanaka will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

The debtor may redeem the right to an assignment of the taxable property after the sale by paying to Kanaka the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property

(hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, Kanaka will, without delay, repay to the bidder the amount of the bid.

A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Kanaka will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the Indian Act or the First Nations Land Management Act of obtaining the interest or right constituting the taxable property.

Council of the Kanaka Bar Indian Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

An assignment of the taxable property operates

(a) as a transfer to the bidder or Kanaka, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

The proceeds of sale of the taxable property will be paid first to Kanaka, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Kanaka Bar Indian Band Property Taxation Law*, 2015.

_____
Tax Administrator for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Kanaka Bar Indian Band.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Kanaka Bar Indian Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Kanaka will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to Kanaka the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, Kanaka will, without delay, repay to the bidder the amount of the bid.
5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Kanaka will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Kanaka Bar Indian Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to Kanaka, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Kanaka Bar Indian Band Property Taxation Law*, 2015.

_____
Tax Administrator for the Kanaka Bar Indian Band

Dated: _____, 20___.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Kanaka Bar Indian Band Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for the Kanaka Bar Indian Band

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

KITSELAS FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year , make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Kitselas First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Kitselas Property Assessment Act, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Kitselas First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Kitselas Property Taxation Act, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of May, 2016, at Gitaus Administration, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Joe Bevan

Councillor Lynn Wright

Councillor Clarisa Spencer

Councillor Roxanne Ridler

Councillor Judy Gerow

Councillor Wilfred Bennett Sr.

Councillor Gerald Seymour

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1. Local revenues for current fiscal year:		
a. Property Tax		$ 21,340.55
b. CN Rail Revenue Sharing Accommodation Agreement with the Province of BC		$ 26,932.43
TOTAL REVENUES		**$ 48,272.98**
PART 2: EXPENDITURES		
1. General Government Expenditures		
a. Executive and Legislative Fees	$ 1,000	
b. Tax Administration	$ 4,800	
c. Other General Government	$ 1,050	
2. Protection Services		
a. Fire Protection	$ 4,500	
3. Transportation		
a. Roads and Streets	$ 4,500	
b. Snow and Ice Removal	$ 8,500	
4. Environment Health Services		
a. Garbage Waste Collection and Disposal	$ 2,000	
5. Other Service		
a. Other Service	$20,952.98	
6. Contingency Amounts	$ 970	
TOTAL EXPENDITURES		**$48, 272.98**
PART 3: ACCUMULATED SURPLUS/DEFICIT		
1. Accumulated Surplus – Local revenues carried forward from the previous budget year		$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year		$ -
BALANCE		**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

KITSELAS FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Kitselas First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Kitselas Property Assessment Act, 2012*;

"First Nation" means the Kitselas First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kitselas Property Taxation Act, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of May, 2016, at Gitaus Administration, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Joe Bevan

Councillor Lynn Wright

Councillor Clarisa Spencer

Councillor Roxanne Ridler

Councillor Judy Gerow

Councillor Wilfred Bennett Sr.

Councillor Gerald Seymour

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000.00 Of Assessed Value
Class 2 – Utilities	23.8751
Class 5 - Light Industry	14.3104
Class 6 - Business and Other	12.6694

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the K'ómoks First Nation in the Province of British Columbia,

K'ómoks First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

K'ÓMOKS FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws;

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year; and

E. The Council of the First Nation wishes to move from a calendar budget year to a fiscal budget year, and to provide for a 15-month budget period in the current year in order to make this change;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *K'ómoks First Nation Property Assessment Law, 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the K'ómoks First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *K'ómoks First Nation Property Taxation Law, 2011.*

3. The First Nation's annual budget for the budget period beginning January 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1(a) of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except section 4.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2016, at Comox, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Everson

Councillor Barbara Mitchell

Councillor Joshua Frank

Councillor Melissa Quocksister

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$16,458.19
b. Penalties and interest	$ 579.32
TOTAL REVENUES	**$17,037.51**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$3,750.00
b. BC Assessment	$148.27
2. Protection Services	
a. Firefighting	$2,584.38
3. Environment Health Services	
a. Sewage Collection and Disposal	$1,500.00
b. Garbage Waste Collection and Disposal	$2,000.00
4. Grants:	
a. Home owner grant equivalents:	$4,222.62
5. Contingency Amounts	$513.45
TOTAL EXPENDITURES	$14,718.72

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0	
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year		$2,318.79
BALANCE		**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment Services	$148.27
b. Town of Comox Fire Service	$2,584.38

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the K'ómoks First Nation in the Province of British Columbia,

K'ómoks First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

K'ÓMOKS FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the K'ómoks *First Nation Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *K'ómoks First Nation Property Assessment Law, 2011*;

"First Nation" means the K'ómoks First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *K'ómoks First Nation Property Taxation Law, 2011.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, and subject to section 5, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($ 350.00), the taxable property shall be taxed at three hundred and fifty dollars ($350.00) for the taxation year.

5. Notwithstanding sections 3 and 4, where:

a) the amount of the tax levied on class 1 taxable property in a taxation year is less than two hundred dollars ($200.00) and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age, the taxable property shall be taxed at two hundred dollars ($200.00) for the taxation year.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

1

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2016, at Comox, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Everson

Councillor Barbara Mitchell

Councillor Joshua Frank

Councillor Melissa Quocksister

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 Of Assessed Value
Class 1 – Residential	6.0269
Class 2 – Utilities	29.004
Class 4 - Major Industry	22.4548
Class 5 - Light Industry	19.2928
Class 6 - Business and Other	16.2597
Class 7 – Forest Land	12.4848
Class 8 - Recreational Property/Non-Profit Organization	7.287
Class 9 - Farm	10.667

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWANTLEN FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Kwantlen First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

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

"Council" has the meaning given to that term in the Act;

"First Nation" means the Kwantlen First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Kwantlen First Nation Property Assessment and Taxation By-law.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year April 1, 2017, and ending March 31, 2018 is comprised of

(a) paragraph 1(a) of Part 1 of the Schedule; and

(b) sections 1 to 6, and section 8, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2016, at Kwantlen First Nation IR6 McMillan Island, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Marilyn Gabriel

Councillor Tumia Knott

Councillor Les Antone

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 112,052
b. BC Hydro Community Development Fund	3,588
c. Province of BC Railway Agreement	16,652
d. Tax Penalties, Interest and Miscellaneous	3,000
TOTAL REVENUES	**$ 135,292**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$ 34,983
b. Other General Government	6,626
2. Protection Services	
a. Policing	16,459
b. Firefighting	4,922
c. Regulatory Measures	266
d. Other Protective Services	33
3. Transportation	
a. Roads and Streets	5,934
b. Public Transit	3,491
4. Recreation and Cultural Services	
a. Recreation	3,204
b. Culture	22,876
c. Other Recreation and Culture	2,090
5. Community Development	
a. Community Planning	1,777
b. Economic Development	413
6. Environment Health Services	
a. Recycling	2,505
7. Grants	
a. Home owner grant equivalents	34,000
8. Contingency Amounts	1,121
TOTAL EXPENDITURES	**$ 140,700**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 5,408
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	-
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of Mission – Agreement for various local services	$ 50,667

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWANTLEN FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Kwantlen First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"First Nation" means the Kwantlen First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kwantlen First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2016, at Kwantlen First Nation IR6 McMillan Island, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Marilyn Gabriel

Councillor Tumia Knott

Councillor Les Antone

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
	Rate
1 Residential	7.45520
2 Utilities	56.61534
3 Supportive Housing	-
4 Major Industry	-
5 Light Industry	-
6 Business and Other	-
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	-
9 Farm	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

Kwaw Kwaw Apilt First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWAW KWAW APILT FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Kwaw Kwaw Apilt First Nation Assessment Law, 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Kwaw Kwaw Apilt First Nation Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except for Section 7.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Betty Henry

Councillor Sandra Joe

Councillor Gilbert Joe

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$213,631
TOTAL REVENUES	**$213,631**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$ 30,000
b. Other General Government	$ 9,449
2. Protection Services	
a. Local Service Agreement	$ 33,073
3. Transportation	
a. Local Service Agreement	$ 17,480
4. Recreation and Cultural Services	
a. Local Service Agreement	$ 19,471
5. Community Development	
a. Local Service Agreement — Planning/Development	$ 3,422
6. Environment Health Services	
a. Water Purification and Supply	$ 1,825
b. Sewage Collection and Disposal	$ 1,250
c. Garbage Waste Collection and Disposal	$ 1,500
d. Local Service Agreement — general E.H	$ 6,967

e. Local Service Agreement — Water/Sewer	$ 14,380
7. Grants	
a. Homeowner Grants	$ 72,054
8. Contingency Amounts	
a. Contingency Amounts	$ 2,760
TOTAL EXPENDITURES	**$213,631**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. City of Chilliwack for General Municipal Services: $94,793

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

Kwaw Kwaw Apilt First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWAW KWAW APILT FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Kwaw Kwaw Apilt First Nation Assessment Law, 2011*;

"First Nation" means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kwaw Kwaw Apilt First Nation Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Betty Henry

Councillor Sandra Joe

Councillor Gilbert Joe

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
1 Residential	7.63128	7.82012
2 Utilities	55.21799	56.75753
5 Light Industry	16.08138	16.44277

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LEQ'A:MEL FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Leq'a:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'a:mel First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Leq'a:mel First Nation Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Leq'a:mel First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Leq'a:mel First Nation Properly Taxation Law, 2009*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2016, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Alice Thompson

Councillor Daniel Kelly

Councillor Sandy McDonald

Councillor Barb Leggat

Councillor Darrel McKamey

Councillor Shawn Gabriel

Councillor Justin Laslo

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$141,938
TOTAL REVENUES	**$141,938**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$ 35,000
b. Other General Government	$ 10,021
2. Protection Services	
a. Local Service Agreement	$ 670
3. Transportation	
a. Local Service Agreement	$ 3,780
4. Recreation and Cultural Services	
a. Local Service Agreement	$ 6,421
5. Community Development	
a. Local Service Agreement	$ 3,395
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	$ 25,000
b. Local Service Agreement - General E.H.	$ 2,795
c. Local Service Agreement – Water/Sewer	$ 1,344

7. Other Services	
a. Dyking and Drainage	$ 9,181
8. Grants	
a. Homeowner Grants	$ 41,458
9. Contingency Amounts	
a. Contingency Amounts	$ 2,873
TOTAL EXPENDITURES:	**$141,938**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. Fraser Valley Regional District for E9-1-1, Fire, Search and Rescue, Street Lighting, Regional Parks, Weed/Mosquito Control, Library and Hospital Services for: $18,405

b. NIcomen Island Improvement District Dyking and Drainage: $9,181

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LEQ'A:MEL FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Leq'a:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'a:mel First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Leq'a:mel First Nation Property Assessment Law, 2009*;

"First Nation" means the Leq'a:mel First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Leq'a:mel First Nation Properly Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2016, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Alice Thompson

Councillor Darrel McKamey

Councillor Daniel Kelly

Councillor Shawn Gabriel

Councillor Sandy McDonald

Councillor Justin Laslo

Councillor Barb Leggat

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
1 Residential	4.5667
2 Utilities	24.5892
9 Farm	9.4056
10 Regulated Railway	17.9284

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lheidli T'enneh in the Province of British Columbia,

Lheidli T'enneh First Nation Annual Expenditure Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LHEIDLI T'ENNEH FIRST NATION
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lheidli T'enneh First Nation duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Lheidli T'enneh First Nation Property Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lheidli T'enneh First Nation, being a Band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxation Law" means the *Lheidli T'enneh First Nation Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1, 3, and 5 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget cease to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend the Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedules attached to this Law forms part of and are an integral part of this Law.

(2) A reference to the respective Schedules is a reference to the respective Schedules to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2016 at Shelley, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dominic Fredrick

Councillor Dolleen Logan

Councillor Vanessa West

Councillor Louella Nome

Councillor Shirley Wiltermuth

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1 – REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$46,442.30
2. Other Revenue	
a. BC Hydro Grant	$ 26,245.00
b. CN Accommodation Agreement (Railway Grant)	$ 6,502.00
TOTAL REVENUES	**$ 79,189.30**

PART 2: EXPENDITURES

1. General Government Expenditures	
b. General Administrative	8,500.00
c. Other General Government	15,000.00
2. Transportation	
a. Roads and Streets	15,000.00
b. Snow and Ice Removal	15,000.00
3. Recreation and Cultural Services	
a. Recreation	1,000.00
b. Culture	1,000.00
4. Environment Health Services	
a. Water Purification and Supply	2,000.00
b. Sewage Collection and Disposal	9,385.00
c. Garbage Waste Collection and Disposal	8,000.00
5. Contingency	4,304.30

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lheidli T'enneh in the Province of British Columbia,

Lheidli T'enneh Annual Rates Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LHEIDLI T'ENNEH

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of Lheidli T'enneh has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve,

NOW THEREFORE the Council of Lheidli T'enneh duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Lheidli T'enneh Property Assessment Law, 2013;*

"Lheidli T'enneh" means Lheidli T'enneh, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by Lheidli T'enneh under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lheidli T'enneh Property Taxation Law, 2013.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 1st day of June, 2016, at Shelley, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dominic Fredrick

Councillor Dolleen Logan

Councillor Vanessa West

Councillor Louella Nome

Councillor Shirley Wiltermuth

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER 1,000 Of Assessed Value
Class 1 – Residential	
Class 2 – Utilities	26.4207
Class 4 - Major Industry	19.9451
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit	
Class 9 - Farm	

LHEIDLI T'ENNEH

FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Lheidli T'enneh considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Lheidli T'enneh enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Lheidli T'enneh Financial Administration Law, 2016*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Lheidli T'enneh;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the ___**1st**____ day of _**June**_____, 20_**16**__, at _**Lheidli T'enneh I.R. #2**_____, in the Province of _**British Columbia**_____ at a duly called and conducted Council meeting at which the required quorum of _**three**__(3) members of Council was present throughout.

Chief Dominic Frederick

Councillor Dolleen Logan

Councillor Louella Nome

Councillor Vanessa West

Councillor Shirley Wiltermuth

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lhtako Dene Nation in the Province of British Columbia,

Lhtako Dene Nation Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LHTAKO DENE NATION
PROPERTY ASSESSMENT LAW, 2016

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SCHEDULES
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VIII Notice of Hearing
IX Order to Attend Hearing/Produce Documents
X Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Lhtako Dene Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Lhtako Dene Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Lhtako Dene Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Lhtako Dene Nation Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lhtako Dene Nation, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in

or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 11 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Lhtako Dene Nation Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to

taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two or more of those persons jointly.

(14) If a building or other improvement extends over more than one property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within 14 days from the date of delivery or a longer period as specified in the notice,

information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

(4) In addition to inspection under subsection 13(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full

particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 13(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of $6, the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to

taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

18.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within 21 days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within 21 days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three members, including at least one member who is a practising or non-practising member in good standing of the law society of the Province, and at least one member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of $30,

to the assessor within 45 days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least 10 days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 48, the Assessment Review Board must commence a hearing within 45 days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions

on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the

person a $20 witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a $20 witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of $20.

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least 18 years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within 30 days after the day on which the decision is delivered under subsection 48(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this

Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

56. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of October, 2016, at Doesnel, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

Chief Clifford Lebrun

Councillor Cindy Aldred

Councillor Wanda Aldred

Councillor Denise Paul

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE LHTAKO DENE NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 7 of the *Lhtako Dene Nation Property Assessment Law, 2016* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Lhtako Dene Nation

Dated: _____ , 20___ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Lhtako Dene Nation Property Assessment Law, 2016* ;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20___ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Lhtako Dene Nation and delivered to the Lhtako Dene Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within 21 days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Lhtako Dene Nation Property Assessment Law, 2016*. Within 21 days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within 45 days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Lhtako Dene Nation Property Assessment Law, 2016* and must be delivered to the Assessor at the following address: [insert address].

_____

Assessor for the Lhtako Dene Nation

Dated: _____, 20___.

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Lhtako Dene Nation
[address]

PURSUANT to the provisions of the *Lhtako Dene Nation Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)
(2)
(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Lhtako Dene Nation

[address]

PURSUANT to the provisions of the *Lhtako Dene Nation Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of $30 is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Lhtako Dene Nation
[address]

PURSUANT to the provisions of the *Lhtako Dene Nation Property Assessment Law, 2016*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

Complainant in respect of this appeal:_____

TAKE NOTICE that the Assessment Review Board for the Lhtako Dene Nation will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Lhtako Dene Nation in respect of the assessment of _____ [describe interest in land].
The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A $20 witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Lhtako Dene Nation, hereby certify that this is the Lhtako Dene Nation [revised/supplementary] assessment roll for the year 2016 and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Lhtako Dene Nation Property Assessment Law, 2016*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lhtako Dene Nation in the Province of British Columbia,

Lhtako Dene Nation Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LHTAKO DENE NATION
PROPERTY TAXATION LAW, 2016

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SCHEDULES
I Request for Information by Tax Administrator
II Tax Notice
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VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Lhtako Dene Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Lhtako Dene Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Lhtako Dene Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Lhtako Dene Nation Property Taxation Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Lhtako Dene Nation Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Lhtako Dene Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms

and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three month period beginning on January 1, April 1, July 1 and October 1 in every year, is 2% below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that

(a) are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation; or

(b) are held or occupied by a First Nation Corporation for the purpose of a partnership or other joint venture with someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS

Grants for Surrounding Land

8. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

9.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; or

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

10.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each $1,000 of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

11.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Lhtako Dene Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

13.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

14.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given 30 days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

15.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 14(3) and (4) apply.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision

occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within 14 days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is $30 for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of 10% of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at 15% per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least 18 years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the

corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than 30 days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least 60 days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus 5% of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than 10 days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus 3%.

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than 30 days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least 30 days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of

the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11 day of October, 2016, at Quesnel, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

Chief Clifford Lebrun

Councillor Cindy Aldred

Councillor Wanda Aldred

Councillor Denise Paul

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE LHTAKO DENE NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 17 of the *Lhtako Dene Nation Property Taxation Law, 2016* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the _____ First Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Lhtako Dene Nation Property Taxation Law, 2016*, taxes in the amount of $____ are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2 of the taxation year in which they are levied. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Lhtako Dene Nation, located at 1515 Arbutus Road, Quesnel, BC during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Lhtako Dene Nation Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: [insert details]	$_____
Total Payable	$_____

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20___.

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$350
2.	For service of notice on each person or place by the First Nation	$150
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent:	
	(a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule;	
	(b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$80 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Lhtako Dene Nation Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of $_____ are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the _____ First Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Lhtako Dene Nation Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of 15% per year.

Payments must be made at the offices of the Lhtako Dene Nation, located at 1515 Arbutus Road, Quesnel, BC during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Lhtako Dene Nation

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of $_____ remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN days after delivery of this notice may result in the tax administrator, pursuant to section 29 of the *Lhtako Dene Nation Property Taxation Law, 2016*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within 60 days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Lhtako Dene Nation

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Lhtako Dene Nation will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 29 of the *Lhtako Dene Nation Property Taxation Law, 2016*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Lhtako Dene Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of $_____ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six months after service of this Notice may result in the tax administrator, pursuant to section 35 of the *Lhtako Dene Nation Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Lhtako Dene Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than 10 days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus 5% of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus 3%, any time within three months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and

no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Lhtako Dene Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Lhtako Dene Nation Property Taxation Law, 2016*.

_____

Tax Administrator for the Lhtako Dene Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of $_____, remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Lhtako Dene Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: $_____. The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Lhtako Dene Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus 3%, any time within three months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Lhtako Dene Nation will, without delay, notify the Minister of Indian Affairs and

Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Lhtako Dene Nation Property Taxation Law, 2016*.

_____

Tax Administrator for the Lhtako Dene Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of $_____ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within 30 days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Lhtako Dene Nation Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being 30 days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Lhtako Dene Nation

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia the 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

LIL'WAT NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *MCIB Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lil'wat Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *MCIB Taxation Law, 2013.*

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year January 1, 2017, and ending December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of November, 2016, at Mount Currie, in the Province of British Columbia.

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

Dean Nelson
Chief Dean Nelson

Leonard Andrew
Chief Leonard Andrew

Councillor Rosemary Stager

Councillor Vaughan Gabriel

Councillor Tara Smith

Councillor Maxine Bruce

Councillor Helena Edmonds

Councillor Lois Joseph

Felicity Nelson
Councillor FELICITY NELSON

Alphonse Wallace Councillor

Councillor Joshua Anderson

Councillor Alphonse Wallace

Councillor Martina Pierre

Councillor Greg Bikadi

Councillor Felicity Nelson

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	$17,540.80
TOTAL REVENUES:	**$17,540.80**

PART 2: EXPENDITURES

1. Environment Health Services

a. Water Purification and Supply	$7,224.54
b. Sewage Collection and Disposal	$5,000.00
c. Garbage Waste Collection and Disposal	$5,000.00

2. Contingency Amounts

a. Contingency Amounts	$316.26
TOTAL EXPENDITURES:	**$17,540.80**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$**

4

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia the 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

LIL'WAT NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *MCIB Assessment Law, 2013*;

"First Nation" means the Lil'wat Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *MCIB Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred fifty dollars ($ 350.00), the taxable property shall be taxed at three hundred fifty dollars ($ 350.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of November, 2016, at Mount Currie, in the Province of British Columbia.

1

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

Chief Dean Nelson

Chief Leonard Andrew

Councillor Rosemary Stager

Councillor Vaughan Gabriel

Councillor Tara Smith

Councillor Maxine Bruce

Councillor Helena Edmonds

Councillor Lois Joseph

Councillor Joshua Anderson

Councillor Alphonse Wallace

Councillor Martina Pierre

Councillor Greg Bikadi

Councillor Felicity Nelson

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
	Rate
1 Residential	3.67214
2 Utilities	20.50099
3 Supportive Housing	-
4 Major Industry	-
5 Light Industry	-
6 Business and Other	14.48258
7 Forest Land	
8 Recreational Property/Non-Profit Organization	-
9 Farm	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Kootenay Indian Band in the Province of British Columbia,

Lower Kootenay Indian Band Annual Expenditure Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER KOOTENAY INDIAN BAND
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Lower Kootenay Indian Band Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lower Kootenay Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Lower Kootenay Indian Band Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

Part 1 and Part 2 of the Schedule

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2016, at Creston, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jason Louie

Councillor Sandra Luke

Councillor Jared Basil

Councillor Mary Basil

Councillor Destyni Basil

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$56,173.15
TOTAL REVENUES	**$56,173.15**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$22,698.15
c. BC Assessment Authority services	$500.00
2. Community Development	
a. Land Rehabilitation and Beautification	$25,000.00
3. Fiscal Services	
a. Other Fiscal Services	$2,625.00
4. Contingency Amounts	$5,000.00
9. Grants:	
a. Homeowner grant equivalents:	$350.00
TOTAL EXPENDITURES	$56,173.15

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0.00
BALANCE	**$0.00**

Note: The First Nation has the following service agreement with a third-party service provider, and the amount indicated is the amount payable by the First Nation under the agreement during the budget period:

BC Assessment Authority	$ 500.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Kootenay Indian Band in the Province of British Columbia,

Lower Kootenay Indian Band Annual Rates Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER KOOTENAY INDIAN BAND

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Lower Kootenay Indian Band Property Assessment Law, 2008*;

"First Nation" means the Lower Kootenay Indian Band First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Kootenay Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

1

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2016, at Creston, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jason Louie

Councillor Sandra Luke

Councillor Jared Basil

Councillor Mary Basil

Councillor Desytni Basil

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value:
Class 1 – Residential	9.259505
Class 2 – Utilities	49.941608
Class 5 - Light Industry	8.337204
Class 6 - Business and Other	4.505250
Class 9 - Farm	19.437445

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Nicola Indian Band in the Province of British Columbia,

Lower Nicola Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

LOWER NICOLA INDIAN BAND

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;;

"Assessment Law" means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2016, at Merritt, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Aaron Sam

Councillor Clyde Sam

Councillor Clarence Basil Jr.

Councillor Harold Joe

Councillor Nicholas Peterson

Councillor Robert Sterling

Councillor Arthur Dick

Councillor Molly Toodlican

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1	Local revenues for current fiscal year		
	a.	Property Tax	$ 1,416,630
2	Other Revenue		
	a.	Payment in lieu of taxes	15,113
TOTAL REVENUES			$ 1,431,743

PART 2: EXPENDITURES

1	General Government Expenditures		
	a.	Executive and Legislative	$ 260,000
	b.	General Administrative	290,000
2	Protection Services		
	a.	Firefighting	101,766
3	Recreation and Cultural Services		
	a.	Recreation - Arena	65,000
4	Community Development		
	a.	Education	46,034
5	Environment Health Services		
	a.	Community services	35,000
	b.	Recycling (100% first year, 20% after)	10,000
6	Fiscal Services		
	a.	Other Payments – Public works	240,757
7	Contingency Amounts		41,186
8	Transfers into reserve funds		
	a.	Land Management and Capital Development Reserve	342,000
TOTAL EXPENDITURES			**$ 1,431,743**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Thompson-Nicola Regional District – 2016 Environmental Health Services Agreement

Garbage collection, disposal and recycling $80,199

Thompson-Nicola Regional District – 2016 911 Emergency Telephone Services Agreement	
911 Emergency Telephone	$2,530
BC Hydro – Street Lighting	$7,557
City of Merritt	
Fire Suppression Agreement	$3,600

Appendix A

Reserve Fund Balances

1. Land Management and Capital Development	
Beginning balance as of April 1, 2016:	$1,611.181
Transfers out	
to local revenue account:	
Transfers in	
from local revenue account:	$342,000
Interest earned in current year:	10,000
Ending balance as of March 31, 2017:	$1,963,181
2. Tangible Capital Asset Replacement	
Beginning balance as of April 1, 2016:	$105.538
Transfers out	
to local revenue account	
Transfers in	
from local revenue account:	
Interest earned in current year	1,000
Ending balance as of March 31, 2017:	$106,538

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Nicola Indian Band in the Province of British Columbia,

Lower Nicola Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

LOWER NICOLA INDIAN BAND
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

"First Nation" means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Amending Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2016, at Merritt, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Aron Sam, Chief

Clarence Basil, Jr., Councillor

Arthur Dick, Councillor

Clyde Sam, Councillor

Nicholas Peterson, Councillor

Robert Sterling, Councillor

Molly Toodlican, Councillor

Harold Joe, Councillor

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 Of Assessed Value
1 Residential	8.0000
2 Utilities	67.7550
4 Major Industry	70.0000
5 Light Industry	26.6320
6 Business/Other	26.4000
7 Managed Forest Land	7.3000
8 Recreational/Non-Profit	10.0000
9 Farm Land	29.0000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Similkameen Indian Band in the Province of British Columbia,

Lower Similkameen Indian Band
Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER SIMILKAMEEN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *2002 Lower Similkameen Indian Band Assessment Bylaw*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lower Similkameen Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Lower Similkameen Indian Band Property Taxation Bylaw, 2002.*

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year January 1, 2017, and ending December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 7, and section 11, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

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6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of July, 2016, at Cawston, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Keith Crow

Councillor Theresa Snow

Councillor Galen Illerbrun

Councillor Eliza Terbasket

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$262,328.31
2. Reserve fund revenues	
a. LSIB Capital Reserve fund revenues	$200,000.00
TOTAL REVENUES:	**$462,328.31**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Council Governance	$73,000.00
b. Taxation Administration	$16,850.00
c. Legal Services	$2,200.00
d. Election/Referendum	$6,000.00
e. Bylaw/Law Development	$3,700.00
f. BC Assessment Authority	$2,560.00
2. Protection Services	
a. Fire Protection	$4,000.00
b. Homeland Security	$1,500.00
3. Transportation	
a. Roads and Streets	$2,500.00
b. School Bus	$3,000.00
c. Street Lights	$5,000.00

d. Snow Removal	$5,000.00
4. Recreation and Cultural Services	
a. Pavilion	$10,000.00
b. Parks	$1,000.00
c. Ball Field	$4,500.00
d. Gymnasium	$10,000.00
e. Pit house	$2,000.00
f. Culture	$2,000.00
5. Community Development	
a. Land Use Plan Implementation/planning	$5,000.00
b. MPB Building Operations	$45,000.00
c. Health	$15,000.00
d. Social Assistance	$2,000.00
6. Environment Health Services	
a. Solid Waste Management	$20,000.00
b. Erosion Management	$5,000.00
c. Water Treatment IR 2	$6,300.00
7. Fiscal Services	
8. Other Services	
a. Multi-Purpose Building/Infrastructures Loan payment	$200,000.00
9. Taxes Collected for Other Governments	
10. Grants	
11. Contingency Amounts	
a. Contingency Amounts	$12,318.31
12. Transfers into reserve funds	
a. Transfer into LSIB Capital Fire Hall Reserve Fund	$5,000.00
13. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES:	**$470,382.89**

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PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 8,100.00	
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year		$ 0.00
BALANCE		$ -

Note: The Lower Similkameen Indian Band [LSIB] has the following service agreement with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

LSIB has a service agreement with:

a. **Regional District of Okanagan-Similkameen for Fire Protection** $ 9,189.00

Note: This Budget includes the attached Appendix.

Appendix

Reserve Fund Balances

1. LSIB Capital Fire Hall Reserve Fund	
Beginning balance as of January 1, 2016 :	$ 8,555.35
Transfers out	
a. to local revenue account:	$ 0.00
b. to _____ reserve fund as a transfer:	$ 0.00
c. moneys borrowed for another purpose:	$ 0.00
Transfers in	
a. from local revenue account:	$ 5,000.00
b. from _____ reserve fund as a transfer to fund:	$ 0.00
c. borrowed moneys repaid to fund:	$ 0.00
Interest earned in current year:	$ 115.22
Ending balance as of December 31, 2016:	$ 13,670.57
2. LSIB Capital Reserve Fund	
Beginning balance as of January 1, 2016 :	$ 363,563.03
Transfers out	
a. to local revenue account:	$ 200,000.00
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 1295.00
Ending balance as of December 31, 2016:	$ 164,858.03

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Similkameen Indian Band in the Province of British Columbia,

Lower Similkameen Indian Band
Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER SIMILKAMEEN INDIAN BAND
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *2002 Lower Similkameen Indian Band Assessment Bylaw*;

"First Nation" means the Lower Similkameen Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Similkameen Indian Band Property Taxation Bylaw, 2002*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of July, 2016, at Cawston, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Keith Crow

Councillor Theresa Snow

Councillor Galen Illerbrun

Councillor Eliza Terbasket

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
1 Residential	9.14400
2 Utilities	61.0000
3 Supportive Housing	-
4 Major Industry	27.01
5 Light Industry	23.2325
6 Business and Other	20.6350
7 Forest Land	11.3960
8 Recreational Property/Non-Profit Organization	9.0690
9 Farm	11.02184

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lytton First Nation in the Province of British Columbia,

Lytton First Nation Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LYTTON FIRST NATION

PROPERTY ASSESSMENT LAW, 2016

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IX Order to Attend Hearing/Produce Documents
X Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Lytton First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Lytton First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Lytton First Nation Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll and a revised assessment roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lytton First Nation, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 11 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Lytton First Nation Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V
REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI
ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll and on or before December 31 in that year, the assessor must:

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 13(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 13(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

18.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province and at least one (1) member who is a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) The First Nation must remunerate

(a) the chair (or acting chair) at one hundred and twenty-five percent (125%) of the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at one hundred and twenty-five percent (125%) of the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at one hundred and twenty-five percent (125%) of the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice or extract of the information therein, and

(c) an administration fee of thirty dollars ($30),

to the assessor at the address set out in the Assessment Notice within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(3) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty dollars ($30).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Appeals

49.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

PART XI
GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be

severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

56. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of August, 2016, at Lytton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Janet Webster

Councillor Deborah Abbott

Councillor Albert Adams

Councillor Stacy Thom

Councillor Allan F. Charlie

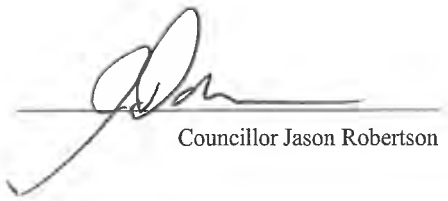
Councillor Kevin Duncan

Councillor John K. Haugen

Councillor Michelle Machelle

Councillor Vincent Machelle

Councillor Fred G. Raphael



Councillor Jason Robertson

Councillor Merika Sam

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE LYTTON FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to Part V of the *Lytton First Nation Property Assessment Law, 2016,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Lytton First Nation

Dated: _____, 20___ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Lytton First Nation Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20___ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Lytton First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Lytton First Nation Property Assessment Law, 2016*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Lytton First Nation Property Assessment Law, 2016* and must be delivered to the Assessor at the following address [insert address].

_____

Assessor for the Lytton First Nation

Dated: _____, 20___ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Lytton First Nation

[address found on the Assessment Notice]

PURSUANT to the provisions of the *Lytton First Nation Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Lytton First Nation

[address found on the Assessment Notice]

PURSUANT to the provisions of the *Lytton First Nation Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal or extract of the information therein.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Lytton First Nation
c/o Lytton First Nation
Lytton, BC,

PURSUANT to the provisions of the *Lytton First Nation Property Assessment Law, 2016,* I hereby withdraw my appeal of the assessment of the following interest in land:
Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board for Lytton First Nation

Dated: _____ , 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Lytton First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board for Lytton First Nation

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Lytton First Nation, hereby certify that this is the Lytton First Nation [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Lytton First Nation Property Assessment Law, 2016*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lytton First Nation in the Province of British Columbia,

Lytton First Nation Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LYTTON FIRST NATION
PROPERTY TAXATION LAW, 2016

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SCHEDULES

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VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Lytton First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Lytton First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Lytton First Nation Property Taxation Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Lytton First Nation Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Lytton First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the band administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1,

July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

PART VI
GRANTS

Grants for Surrounding Land

8. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

9.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* if the holder's property was subject to taxation by a local government;

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

10.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

11.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Lytton First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

13.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

14.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

15.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 14(3) and (4) apply.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of August, 2016, at Lytton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Janet Webster

Councillor Deborah Abbott

Councillor Albert Adams

Councillor Stacy Thom

Councillor Allan F. Charlie

Councillor Kevin Duncan

Councillor John K. Haugen

Councillor Michelle Machelle

Councillor Vincent Machelle

Councillor Fred G. Raphael

Councillor Jason Robertson

Councillor Merika Sam

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE LYTTON FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to Part VIII of the *Lytton First Nation Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Lytton First Nation

Dated: _____, 20___.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Lytton First Nation Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Lytton First Nation, located at 951 Main Street, PO Box 270, Lytton, BC, during normal business hours. Payment must be by cheque, money order, cash, debit or credit.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Lytton First Nation Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: [insert details]	$_____
Total Payable	$_____

_____

Tax Administrator for the Lytton First Nation

Dated: _____, 20___.

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	**$ 250**
2.	For service of notice on each person or place by the First Nation	**$250**
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$**100** per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Lytton First Nation Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Lytton First Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Lytton First Nation Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15 %) per year.

Payments must be made at the offices of the Lytton First Nation, located at 951 Main Street, PO Box 270, Lytton, BC, during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Lytton First Nation

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Lytton First Nation Property Taxation Law, 2016,* seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Lytton First Nation

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Lytton First Nation will take place on _____ , 20___ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to Part XIII of the *Lytton First Nation Property Taxation Law, 2016, will* be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Lytton First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Lytton First Nation Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Lytton First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as

the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Lytton First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Lytton First Nation Property Taxation Law, 2016*.

_____

Tax Administrator for the Lytton First Nation

Dated: _____, 20___.

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Lytton First Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Lytton First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person

or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Lytton First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Lytton First Nation Property Taxation Law, 2016*.

_____

Tax Administrator for the Lytton First Nation

Dated: _____, 20___.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Lytton First Nation Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Lytton First Nation

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Malahat First Nation in the Province of British Columbia,

Malahat First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 25th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MALAHAT FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Malahat First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Malahat First Nation Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Malahat First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Malahat First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017 and ending March 31, 2018 is comprised of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of August, 2016, at Malahat FN, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Caroline Harry

Councillor Mathew Harry

Councillor George Harry

Councillor Vincent Harry

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 156.58
TOTAL REVENUES	**$ 156.58**

PART 2: EXPENDITURES

1. General Government Expenditures	$ 151.58
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	

c. Heritage Protection

d. Other Recreation and Culture

5. Community Development

a. Housing

b. Planning and Zoning

c. Community Planning

d. Economic Development Program

e. Tourism

f. Trade and Industry

g. Land Rehabilitation and Beautification

h. Other Regional Planning and Development

6. Environment Health Services

a. Water Purification and Supply

b. Sewage Collection and Disposal

c. Garbage Waste Collection and Disposal

d. Recycling

e. Other Environmental Services

7. Fiscal Services

a. Long-term Payments to the First Nations Finance Authority

b. Interim Financing Payments to the First Nations Finance Authority

c. Other Payments

d. Accelerated Debt Payments

e. Other Fiscal Services

8. Other Services

a. Health

b. Social Programs and Assistance

c. Agriculture

d. Education	
e. Other Service	
9. Contingency Amounts	$ 5.00
TOTAL EXPENDITURES	**$ 156.58**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Malahat First Nation in the Province of British Columbia,

Malahat First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 25th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MALAHAT FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Malahat First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Malahat First Nation Property Assessment Law, 2015*;

"First Nation" means the Malahat First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Malahat First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of August, 2016, at Malahat FN, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Caroline Harry

Chief Caroline Harry

Matt Harry

Councillor Mathew Harry

Councillor George Harry

Vincent Harry

Councillor Vincent Harry

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	7.2404
Class 2 – Utilities	33.3154
Class 4 - Major Industry	26.6429
Class 5 - Light Industry	23.4809
Class 6 - Business and Other	19.2775
Class 8 - Recreational Property/Non-Profit Organization	8.5188
Class 9 - Farm	11.8988

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Malahat First Nation in the Province of British Columbia,

Malahat First Nation Property Assessment Law, 2015

Dated at Toronto, Ontario this 8th day of December, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

MALAHAT FIRST NATION

PROPERTY ASSESSMENT LAW, 2015

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XI Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Malahat Nation deems it to be in the best interests of the Malahat Nation to make a law for such purposes; and

C. The Council of the Malahat Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Malahat Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Malahat First Nation Property Assessment Law, 2015.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by the Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll and a revised assessment roll;

"assessor" means a person appointed by the Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without

limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Malahat Nation" means the Malahat First Nation, being a band named in the schedule to the Act;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the Malahat Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by the Council to that position under the Taxation Law;

"Taxation Law" means the *Malahat First Nation Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable

under any other local revenue law of the Malahat Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Assessor

3.(1) The Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by the Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the First Nations Financial Management Board to act as agent of the Malahat Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess

(a) all interests in land that are subject to taxation under the Taxation Law;

(b) all interests in land for which payments-in-lieu may be accepted by Council; and

(c) non-taxable interests in land, as directed by the Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the

valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where the Malahat Nation, in a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) The Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c. 111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under

section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the Malahat Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the Malahat Nation office by any person during regular business hours.

(2) In addition to inspection under subsection (1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide the information contained in the current Assessment Notice to any person who requests it and pays to the assessor a fee in the amount prescribed from time to time under the *Assessment Act,* R.S.B.C. 1996, c. 20 for obtaining assessment notice information under that act.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the

Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) The Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Subject to section 23, members of the Malahat Nation may be appointed to the Assessment Review Board.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The Malahat Nation must remunerate the members of the Assessment Review Board for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by the Council.

(2) The rates of remuneration for the Assessment Review Board are as follows:

(a) for the chair or acting chair, the maximum per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) for a member or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 21(2), the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) for any member or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), the maximum per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

calculated in accordance with subsection (3).

(3) The remuneration under subsection (2) shall be calculated as follows:

(a) a member of the Assessment Review Board shall be paid the applicable per diem rate where the member spends more than four (4) hours of time on the activities of the Assessment Review Board in a twenty-four (24) hour day; and

(b) a member of the Assessment Review Board shall be paid one-half (1/2) of the applicable per diem rate where the member spends four (4) hours or less of time on the activities of the Assessment

Review Board in a twenty-four (24) hour day.

(4) The Malahat Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out the member's duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the Malahat Nation or a member of Council;

(c) is an employee of the Malahat Nation; or

(d) has financial dealings with the Malahat Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the Malahat Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) The Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, the Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Duties of the Tax Administrator

25. The tax administrator must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. The Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) has absences from three (3) hearings of the Assessment Review Board, which absences have not been excused by the chair or, in the case of the chair's absences, have not been excused by the Council; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the

terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the Malahat Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice or information contained in the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 102-3350 Douglas Street, Victoria, BC V8Z 7X9.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing, setting

out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

(4) In any year where the Assessment Review Board will conduct more than one (1) hearing, the chair must, where possible, schedule the hearings consecutively.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. Each of the assessor and the chair must, without delay, deliver to all parties a copy of any document submitted to them by a party in relation to a hearing.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and

conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A quorum of the Assessment Review Board is three (3) members.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the

time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an

assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the Malahat Nation, the tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 19 day of November, 2015, at Malahat, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

Chief

Councillor

Councillor

Councillor

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE MALAHAT NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Malahat First Nation Property Assessment Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Malahat Nation

Dated: _____, 20___.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Malahat First Nation Property Assessment Law, 2015*, the assessor for the Malahat Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Malahat Nation

Dated: _____, 20___.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Malahat First Nation Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20___.

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Malahat Nation and delivered to the Malahat Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Malahat First Nation Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Malahat First Nation Property Assessment Law, 2015*.

_____

Assessor for the Malahat Nation

Dated: _____, 20___.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Malahat Nation
[address]

PURSUANT to the provisions of the *Malahat First Nation Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)
(2)
(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Malahat Nation

[address]

PURSUANT to the provisions of the *Malahat First Nation Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____	_____
Name of Complainant (please print)	Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Malahat Nation
[address]

PURSUANT to the provisions of the *Malahat First Nation Property Assessment Law, 2015* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

Complainant in respect of this appeal:_____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Malahat Nation in respect of the assessment of _____ [describe interest in land].
The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Malahat Nation, hereby certify that this is the Malahat Nation [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Malahat First Nation Property Assessment Law, 2015*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Malahat First Nation in the Province of British Columbia,

Malahat First Nation Property Taxation Law, 2015

Dated at Toronto, Ontario this 8th day of December, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

MALAHAT FIRST NATION
PROPERTY TAXATION LAW, 2015
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SCHEDULES

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VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Malahat Nation deems it to be in the best interests of the Malahat Nation to make a law for such purposes; and

C. The Council of the Malahat Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Malahat Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Malahat First Nation Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Malahat First Nation Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Land Code" means the *Malahat Nation Land Code*, enacted in accordance with the *First Nations Land Management Act*;

"Lands Manager" means the person responsible for the day-to-day administration of the Lands Department established under the Land Code;

"LEED Certified" means a Leadership in Energy and Environmental Design-certified project of any level;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Malahat Nation" means the Malahat First Nation, being a band named in the schedule to the Act;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Nation Manager" means the person appointed by the Council under the *Malahat First Nation Financial Administration Law, 2014* who is responsible for managing the day-to-day operations of the Malahat Nation;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the Malahat Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"tax administrator" means a person appointed by the Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the Malahat Nation, and all penalties, interest and costs added to

taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Tax Administrator

3.(1) The Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Nation Manager, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the Malahat Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the Malahat Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the First Nations Financial Management Board to act as agent of the Malahat Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the Malahat Nation, recoverable by the Malahat Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the Malahat Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the Malahat Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the Malahat Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the Malahat Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the Malahat Nation;

(b) subject to subsection (2), any interest in land held or occupied by the Malahat Nation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by the Malahat Nation or a member of the Malahat Nation, as the case may be, where that interest in land is actually occupied by someone other than the Malahat Nation or a member of the Malahat Nation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Program and Exemptions

9. (1) A revitalization program is hereby established to encourage one (1) or more of the following objectives:

(a) environmental revitalization;

(b) economic revitalization; and

(c) social revitalization.

(2) A property tax exemption may be given under this section for environmental revitalization where

(a) new improvements are constructed on the taxable property with a value of at least fifty thousand dollars ($50,000) that are LEED Certified;

(b) new improvements are constructed on the taxable property with a value of at least ten thousand dollars ($10,000) that provide alternative sustainable energy or heating, including but not limited to

(i) wind power,

(ii) solar power,

(iii) solar water heating, and

(iv) geothermal heating or cooling;

(c) new improvements are made on the taxable property with a value of at least one hundred thousand dollars ($100,000) where the equivalent of at least twenty-five percent (25%) of the value of the improvements relate to the remediation of existing environmental degradation on the taxable property; or

(d) the primary use of the taxable property is recycling or composting, and directly-related activities.

(3) A property tax exemption may be given under this section for economic revitalization where, on the taxable property,

(a) new improvements are constructed on the taxable property having a value of at least two hundred and fifty thousand dollars ($250,000) and those improvements will be used at least fifty percent (50%) of the year for business or commercial purposes, including on-the-job training, with at least two (2) employees of Aboriginal ancestry; or

(b) existing improvements with a value of at least one hundred thousand dollars ($100,000) are used for the provision of employment or on-the-job training for at least two (2) members of the Malahat Nation.

(4) A property tax exemption may be given under this section for social revitalization where, on the taxable property,

(a) new improvements are constructed on the taxable property with a value of at least one hundred thousand dollars ($100,000) where the equivalent of at least twenty-five percent (25%) of the total floor area of the new improvement is used to provide

(i) elder care,

(ii) affordable housing, or

(iii) recreational facilities; and

(b) members of the Malahat Nation have access to or are eligible to apply for the services and facilities described in paragraph (a).

(5) A holder of taxable property may apply to the Council for an exemption under this section by delivering to the tax administrator

(a) an application in the form prescribed by the Council from time to time; and

(b) a detailed description of how the taxable property meets the exemption criteria set out in this section.

(6) On receipt of an application under subsection (5) that meets the exemption criteria set out in this section, the Council may by resolution authorize an exemption for the taxable property, in accordance with subsections (7) and (8).

(7) A resolution under subsection (6) must specify:

(a) how the holder's application meets the objectives of the revitalization program;

(b) the duration of the exemption, which must be ten (10) years or less;

(c) the extent of the exemption in each year, which must be ninety percent (90%) or less of the general property taxes otherwise payable on the property and must not exempt development cost charges, service taxes, business taxes, or any other taxes levied in respect of the property;

(d) the taxation year in which the exemption will begin; and

(e) any requirements or conditions of the exemption, including the specific requirements the holder must fulfill and maintain for the duration of the exemption to meet the criteria set out in this section.

(8) At least fourteen (14) days before the Council considers a resolution under subsection (6), the tax administrator must post a notice describing the proposed resolution in a public place on the reserve, which notice must state the date, time and place where the Council will consider the resolution and invite members, taxpayers and others affected by the proposed exemption to make representations to the Council before it considers the resolution.

(9) The tax administrator must provide the assessor with a copy of each resolution granting a revitalization tax exemption as soon as practicable after the resolution is passed.

(10) The Council may cancel an exemption under this section by resolution

(a) at the request of the holder; or

(b) if a holder ceases to meet the criteria for the exemption under this section.

(11) Where an exemption is cancelled under paragraph (10)(a), the holder is liable for all taxes from the date of cancellation of the exemption, and penalties and interest as set out in Part X are assessable and payable on all amounts that remain unpaid thirty (30) days after the date of mailing of a notice under subsection (13).

(12) Where an exemption is cancelled under paragraph (10)(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption, and penalties and interest as set out in Part X are assessable and payable from that date.

(13) On cancellation under subsection (10), the tax administrator must give written notice to the holder of

(a) the cancellation and of the date on which it took effect or will take effect; and

(b) any taxes due from the date of cancellation or from the date the holder ceased to meet the criteria for the exemption, as applicable.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

Annual Grants

11.(1) The Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(4) The Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) On or before May 28 in each taxation year, the Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid

(a) at the office of the Malahat Nation during normal business hours, by cheque, money order or cash; or

(b) by electronic transfer to the Malahat Nation.

(3) Payment of taxes made by cheque or money order must be made payable to the Malahat First Nation.

Special Levy

14. If the Malahat Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

15.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

16.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

17.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

18.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

19.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

20. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

21.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is thirty dollars ($30) for each tax roll folio searched, but the fee is waived if the outstanding taxes are paid immediately upon receipt of the Tax Certificate.

PART X

PENALTIES AND INTEREST

Penalty

22. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

23. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

24. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

25.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the Malahat Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

26.(1) Reserve funds established by the Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the Malahat Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the Malahat Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the Malahat Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the Malahat Nation,

the First Nations Financial Management Board may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest

those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

27.(1) The liability referred to in subsection 6(2) is a debt recoverable by the Malahat Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from the Council by resolution.

Tax Arrears Certificate

28.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

29.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or

recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

30.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

31.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

32.(1) Before proceeding under subsection 31(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

33.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

34.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 33(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

35. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

36.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the Malahat Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

37.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

38.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 42(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

39.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the Malahat Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister and Lands Manager

40. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

41. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 42(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

42.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the Malahat Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the Malahat Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the Malahat

Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 39(3).

Assignment of Taxable Property

43.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 42(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

44.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the Malahat Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by Malahat Nation

45.(1) If the right to assignment of taxable property is purchased by the Malahat Nation under subsection 39(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

46.(1) Subject to this section, the Malahat Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the Malahat Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was

delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The Malahat Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

47.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

48. Notwithstanding section 47, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

49. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the Malahat Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

50.(1) No person may commence an action or proceeding for the return of money paid to the Malahat Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of

action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the Malahat Nation must be deemed to have been voluntarily paid.

Notices

51.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

52.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

53. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 19 day of November, 2015, at _____, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

Chief

Councillor

Councillor

Councillor

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE MALAHAT NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 19 of the *Malahat First Nation Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Malahat Nation

Dated: _____, 20___.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Malahat First Nation Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made by electronic transfer to the Malahat Nation, or by cheque, money order or cash at the offices of the Malahat Nation, located at 110 Thunder Road, Mill Bay, BC, V0R 2P0 during normal business hours.

Taxes that are not paid by July 2, _____ shall incur penalties and interest in accordance with the *Malahat First Nation Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

[Note: Other taxes owing under other property taxation laws may be included in this notice.]

_____

Tax Administrator for the Malahat Nation

Dated: _____, 20___.

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 50
2.	For service of notice on each person or place by the Malahat Nation	$150
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$50 per person per hour
6.	Actual costs incurred by the Malahat Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Malahat First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Malahat Nation

Dated: _____, 20___.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Malahat First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15 %) per year.

Payments must be made by electronic transfer to the Malahat Nation, or by cheque, money order or cash at the offices of the Malahat Nation, located at 110 Thunder Road, Mill Bay, BC, V0R 2P0 during normal business hours.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Malahat Nation

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 31 of the *Malahat First Nation Property Taxation Law, 2015*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Malahat Nation

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Malahat Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 32 of the *Malahat First Nation Property Taxation Law, 2015*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the Malahat Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Malahat Nation

Dated: _____, 20___.

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 37 of the *Malahat First Nation Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Malahat Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Malahat Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the Malahat Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the Malahat Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Malahat Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. The Council of the Malahat Nation will, without delay, notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the Malahat Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the Malahat Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Malahat First Nation Property Taxation Law, 2015*.

_____
Tax Administrator for the Malahat Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Malahat Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Malahat Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Malahat Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the Malahat Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the Malahat Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Malahat Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Council of the Malahat Nation will, without delay, notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the Malahat Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Malahat First Nation Property Taxation Law, 2015*.

_____
Tax Administrator for the Malahat Nation

Dated: _____, 20___.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Malahat First Nation Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for the Malahat Nation

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MATSQUI FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Matsqui First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Matsqui First Nation Property Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Matsqui First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Matsqui First Nation Property Taxation Law, 2013.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016 and ending

March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2017 and ending

March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2016, at Matsqui Indian Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Alice McKay

Councillor Brenda Morgan

Councillor Louis Julian

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:		
a) Property tax		$323,830.00
TOTAL REVENUES		**$323,830.00**

PART 2: EXPENDITURES

1. General Government Expenditures		$59,126.00
a. Executive and Legislative	$17,250.00	
b. General Administrative	$25,250.00	
c. Other General Government	$16,626.00	
2. Protection Services		$81,988.48
a. Policing	$27,683.00	
b. Firefighting	$9,876.00	
c. Regulatory Measures	$	
d. Other Protective Services	$44,429.48	
3. Transportation		$27,000.00
a. Roads and Streets	$20,000.00	
b. Snow and Ice Removal	$7,000.00	
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		$30,000.00
a. Recreation	$30,000.00	
b. Culture		
c. Heritage Protection		
d. Other Recreation and Culture		
5. Community Development		
a. Housing		
b. Planning and Zoning		
c. Community Planning		
d. Economic Development Program		
e. Tourism		

	f. Trade and Industry		
	g. Land Rehabilitation and Beautification		
	h. Other Regional Planning and Development		
6.	Environment Health Services		$16,741.81
	a. Water Purification and Supply	$9,999.81	
	b. Sewage Collection and Disposal	$6,742.00	
	c. Garbage Waste Collection and Disposal		
	d. Recycling		
	e. Other Environmental Services		
7.	Fiscal Services		
	a. Long-term Payments to the First Nations Finance Authority		
	b. Interim Financing Payments to the First Nations Finance Authority		
	c. Other Payments		
	d. Accelerated Debt Payments		
	e. Other Fiscal Services		
8.	Grants:		$103,973.71
	a. Home Owner Grant Equivalents $103,973.71		
9.	Contingency Amount		$5,000.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**
TOTAL EXPENDITURES	$323,830.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MATSQUI FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the, *Matsqui First Nation Annual Rates Law 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Matsqui First Nation Property Assessment Law, 2013;*

"First Nation" means the Matsqui First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Matsqui First Nation Property Taxation Law, 2013.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of July, 2016, at Matsqui Indian Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Alice McKay

Councillor Brenda Morgan

Councillor Louis Julian

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	7.91236
Class 2 – Utilities	53.31800
Class 4 - Major Industry	0.00
Class 5 - Light Industry	25.00000
Class 6 - Business and Other	0.00
Class 8 - Recreational Property/Non-Profit Organization	0.00
Class 9 - Farm	0.00
Class 10(a) Regulated Railway	35.94768
Class 10(b) Regulated Utility	56.52306

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Metlakatla First Nation in the Province of British Columbia,

Metlakatla First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

METLAKATLA FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1.This Law may be cited as the *MetlakatlaFirst Nation Annual Expenditure Law,2016*.

2.In this Law:

"Act" means the *FirstNations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required bysubsection 10(2) of the Act;

"Assessment Law" means the *MetlakatlaFirst Nation Property Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Metlakatla First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *MetlakatlaFirst Nation Property Taxation Law, 2013.*

3. The First Nation's annual budget for the budget year beginning April 1st 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1st 2017, and ending March 31, 2018is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) section 1 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of June, 2016, at Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Harold Leighton

Councillor Wayne Haldane

Councillor Alrita Leask

Councillor Alvin Leask

Councillor James Nelson

Councillor Robert Nelson

Councillor Cindy Smith

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$18,838
TOTAL REVENUES	**$18,838**
PART 2: EXPENDITURES	
1. Contingency Amounts	$250
2. Transfers into Reserve Funds	
a. Future Capital Infrastructure fund	$18,838
TOTAL EXPENDITURES	**$19,088**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 250
BALANCE	**$0**

Note: This Budget includes the attached Appendix

Appendix
Reserve Fund Balances

1. Future Capital Infrastructure reserve fund	
Beginning balance as of April 1, 2016:	$209,247
Transfers in	
a. from local revenue account:	$18,838
Interest earned in current year (estimated)	$455
Ending balance as of March 31, 2017:	**$228,540**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Metlakatla First Nation in the Province of British Columbia,

Metlakatla First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

METLAKATLA FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *MetlakatlaFirstNation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *MetlakatlaFirst Nation Property Assessment Law, 2013*;

"First Nation" means the Metlakatla First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *MetlakatlaFirst Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of June, 2016, at Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Harold Leighton

Councillor Wayne Haldane

Councillor Alrita Leask

Councillor Alvin Leask

Councillor James Nelson

Councillor Robert Nelson

Councillor Cindy Smith

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 6 - Business and Other	32.76192

METLAKATLA FIRST NATION

FINANCIAL ADMINISTRATION LAW, 2015

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Metlakatla First Nation Financial Administration Law, 2015

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Governing Council of the Metlakatla First Nation considers it to be in the best interests of the Metlakatla First Nation to make a law for such purposes,

NOW THEREFORE, the Governing Council of the Metlakatla First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Metlakatla First Nation Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"annual budget" means the annual budget of Metlakatla that has been approved by the Governing Council under subsection 26(3);

"annual financial statements" means the annual financial statements of Metlakatla referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of Metlakatla appointed under section 74;

"borrowing member" means a First Nation that has been accepted as a borrowing member under subsection 76(2) of the FMA and has not ceased to be a borrowing member under section 77 of the FMA;

"capital project" means the construction, rehabilitation or replacement of Metlakatla tangible capital assets and any other major capital projects funded by local revenues in which Metlakatla or its related bodies are investors;

"life-cycle management program" means the program of inspection, review and planning for management of Metlakatla's tangible capital assets as described in section 89;

"Chair" means the chair of the Finance and Audit Committee appointed under section 12;

"code" means a code adopted by Metlakatla under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by Metlakatla under the *First Nations Land Management Act*;

"COIR" means the Metlakatla First Nation Conflict of Interest Rules, which are attached as a schedule to, and which form part of this Law;

"Councillor" means a member of the Governing Council and includes the Chief of Metlakatla;

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of Metlakatla in accordance with GAAP;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of Metlakatla;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Metlakatla's financial statements;

"financial institution" means the FNFA, a bank, or a credit union;

"financial records" means all records respecting the financial administration of Metlakatla, including the minutes of meetings of the Governing Council and the Finance and Audit Committee;

"fiscal year" means the fiscal year of Metlakatla set out in section 23;

"FMA" means the *First Nations Fiscal Management Act*;

"FMB" means the First Nations Financial Management Board established under the FMA;

"FMB standards" means the standards established from time to time by the FMB under the FMA;

"FNFA" means the First Nations Finance Authority established under the FMA;

"FNTC" means the First Nations Tax Commission established under the FMA;

"FNTC standards" means the standards established from time to time by the FNTC under the FMA;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"Governing Council" means the Metlakatla Governing Council;

"HR manual" means the Metlakatla First Nation Human Resource Manual;

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"local revenue law" means a local revenue law made by Metlakatla under the FMA;

"local revenues" means money raised under a local revenue law;

"Metlakatla" means the Metlakatla First Nation (formerly known as the Metlakatla Indian Band), being a band named in the schedule to the FMA, and includes any successor of the Metlakatla First Nation;

"Metlakatla financial assets" means all money and other financial assets of Metlakatla;

"Metlakatla lands" means all reserves of Metlakatla within the meaning of the *Indian Act*;

"Metlakatla law" means any law, including any by-law or code, of Metlakatla made by the Governing Council or the membership of Metlakatla;

"Metlakatla official" means a current or former Councillor, officer or employee of Metlakatla;

"Metlakatla records" means all records of Metlakatla respecting its governance, management, operations and financial administration;

"Metlakatla tangible capital assets" means all non-financial assets of Metlakatla having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) have a historic cost of at least ten thousand dollars ($10 000),

(d) are to be used on a continuing basis, and

(e) are not for sale in the ordinary course of operations;

"multi-year financial plan" means the plan referred to in section 24;

"natural resources" means any material on or under Metlakatla lands in their natural state which, when extracted, has economic value;

"officer" means the senior manager, senior financial administrator, tax administrator and any other employee of Metlakatla designated by the Governing Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the FMA;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

(a) any agency of Metlakatla,

(b) any corporation in which Metlakatla has a material or controlling interest,

(c) any partnership in which Metlakatla or another related body of Metlakatla is a partner with a material or controlling interest, or

(d) a trust of Metlakatla;

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits;

"replacement" includes substitution, in whole or in part, with another of Metlakatla's tangible capital assets;

"reportable expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses;

"senior financial administrator" means the person appointed senior financial administrator under section 18;

"senior manager" means the person appointed senior manager under section 17;

"special purpose report" means a report described in section 73;

"standards" means the standards established from time to time under the FMA;

"tax administrator" means the person appointed tax administrator under Metlakatla's local revenue laws; and

"Vice-chair" means the vice-chair of the Finance and Audit Committee appointed under section 12.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the FMA.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "shall" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law shall be considered as always speaking and where a matter or thing is expressed in the present tense, it shall be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Governing Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice shall be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing on Metlakatla lands.

(2) Unless expressly provided otherwise, if a public notice of a meeting shall be posted under this Law the notice shall be posted at least five (5) days before the date of the meeting, unless the matter is urgent.

Calculation of Time

5. In this Law, time shall be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Metlakatla law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the FMA, the FMA prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of Metlakatla.

PART III - Administration

DIVISION 1 - Governing Council

Responsibilities of Governing Council

8.(1) The Governing Council is responsible for all matters relating to the financial administration of Metlakatla whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the *First Nations Fiscal Management Act*, this Law and any other applicable Metlakatla law, the Governing Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Governing Council policies, procedures or directions respecting financial administration which under this Law are the responsibility of the Governing Council;

(b) the appointment of members, the Chair and the Vice-chair;

(c) the approval of budgets and financial statements of Metlakatla; and

(d) the approval of borrowing of Metlakatla.

Governing Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Governing Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of Metlakatla.

(2) The Governing Council shall establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Metlakatla assets.

(3) The Governing Council shall not establish any policies or procedures or give any directions relating to the financial administration of Metlakatla that are in conflict with this Law, the FMA or GAAP.

(4) The Governing Council shall ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Governing Council shall document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

(6) The Governing Council shall approve all policies and procedures under subsection (1), and all amendments to such policies, by resolution.

Reporting of Remuneration and Expenses

10. Annually the senior financial administrator shall prepare a report separately listing the remuneration paid and reportable expenses reimbursed by Metlakatla, and by any entity, to each Councillor whether such amounts are paid to the Councillor while acting in that capacity or in any other capacity, and including any items required to be reported under the *First Nations Financial Transparency Act*.

DIVISION 2 - Finance and Audit Committee

Finance and Audit Committee Established

11.(1) The Finance and Audit Committee of Metlakatla is established to provide the Governing Council with advice and recommendations in order to support the Governing Council's decision-making process respecting the financial administration of Metlakatla.

(2) The Governing Council shall appoint three (3) members of the Finance and Audit Committee, a majority of whom shall have financial competency, all of whom shall be independent, and at least two (2) of whom shall be Councillors.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with Metlakatla government that could, in the opinion of the Governing Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee.

(4) The Governing Council shall establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Finance and Audit Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and

(c) requiring each member of the Finance and Audit Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) Subject to subsections (6) and (7), the Finance and Audit Committee members shall be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(6) A Finance and Audit Committee member may be removed from office by the Governing Council if

(a) the member has unexcused absences from three (3) scheduled meetings of the Finance and Audit Committee; or

(b) the Chair recommends removal, based on unprofessional conduct, or based on a breach of this Law, another Metlakatla law, or the oath of office.

(7) If a Finance and Audit Committee member is removed from office, resigns or dies before the member's term of office expires, the Governing Council shall as soon as practicable appoint a new Finance and Audit Committee member to hold office for the remainder of the first member's term of office.

(8) If a Finance and Audit Committee member is unable to attend or participate in a Finance and Audit Committee meeting due to personal circumstances or a conflict of interest, and the member's absence will leave the Finance and Audit Committee without a quorum, the Council may appoint an alternate member to participate as needed, provided that the person appointed as an alternate member

(a) is a Councillor; and

(b) satisfies all of the requirements set out in this Law for being a member of the Finance and Audit Committee.

Chair and Vice-chair

12. The Governing Council shall appoint a chair and a vice-chair of the Finance and Audit Committee, both of whom shall be Councillors.

Finance and Audit Committee Procedures

13.(1) The quorum of the Finance and Audit Committee is three (3) members.

(2) Except where a Finance and Audit Committee member is not permitted to participate in a decision because of a conflict of interest, every Finance and Audit Committee member has one (1) vote in all Finance and Audit Committee decisions.

(3) Subject to subsection (4), the senior manager and the senior financial administrator shall be notified of all Finance and Audit Committee meetings and, subject to reasonable exceptions, shall attend those meetings.

(4) The senior manager or the senior financial administrator may be excluded from all or any part of a Finance and Audit Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial administrator; or

(b) it is a meeting with the auditor.

(5) The Finance and Audit Committee shall meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Finance and Audit Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(6) The Finance and Audit Committee shall provide minutes of its meetings to the Governing Council and report to the Governing Council on the substance of each Finance and Audit Committee meeting as soon as practicable after each meeting.

(7) Subject to this Law and any directions given by the Governing Council, the Finance and Audit Committee may make rules for the conduct of its meetings.

(8) After consultation with the senior manager, the Finance and Audit Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Finance and Audit Committee shall carry out the following activities in respect of the financial administration of Metlakatla:

(a) annually reviewing, and recommending to the Governing Council for approval, multi-year financial plans;

(b) reviewing draft annual budgets and recommending them to the Governing Council for approval;

(c) on an ongoing basis, monitoring the financial performance of Metlakatla against the annual budget and reporting any significant variations to the Governing Council; and

(d) reviewing the quarterly financial statements and recommend them to the Governing Council for approval.

(2) The Finance and Audit Committee may make a report or recommendations to the Governing Council on any matter respecting the financial administration of Metlakatla that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

15. The Finance and Audit Committee shall carry out the following audit activities in respect of the financial administration of Metlakatla:

(a) making recommendations to the Governing Council on the selection, engagement and performance of an auditor;

(b) receiving assurances on the independence of a proposed or appointed auditor;

(c) reviewing and making recommendations to the Governing Council on the planning, conduct and results of audit activities;

(d) reviewing and making recommendations to the Governing Council on the audited annual financial statements and any special purpose reports, including audited annual financial statements respecting the local revenue account, if required in accordance with the *Local Revenue Account Financial Reporting Standards*;

(e) periodically reviewing and making recommendations to the Governing Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of Metlakatla;

(f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conducting a review of this Law under section 102 and, where appropriate, recommending amendments to the Governing Council; and

(h) periodically reviewing and making recommendations to the Governing Council on the terms of reference of the Finance and Audit Committee.

Governing Council Assigned Responsibilities

16. The Governing Council may assign to the Finance and Audit Committee the following activities in respect of the financial administration of Metlakatla:

(a) recommending to the Governing Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) recommending to the Governing Council for approval, cash management plans;

(c) reviewing and reporting to the Governing Council on the financial content of any Metlakatla reports;

(d) reviewing, monitoring and reporting to the Governing Council on the appropriateness of Metlakatla's accounting and financial reporting systems, policies and practices;

(e) reviewing, and recommending to the Governing Council for approval, any proposed significant changes in Metlakatla's accounting or financial reporting systems, policies, procedures or directions;

(f) monitoring the collection and receipt of Metlakatla financial assets, including debts owed to Metlakatla;

(g) reviewing and reporting to the Governing Council on Metlakatla's risk management policies and control and information systems and, where appropriate, recommending improvements to the Governing Council;

(h) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Governing Council;

(i) monitoring compliance with the legal obligations of Metlakatla, including legislative, regulatory and contractual obligations, and reporting to the Governing Council;

(j) reviewing and reporting to the Governing Council on the adequacy of financial administration personnel and resources;

(k) reviewing, monitoring and reporting to the Governing Council on the adequacy and appropriateness of Metlakatla's insurance coverage respecting significant Metlakatla risks; and

(l) reviewing, monitoring and report to the Governing Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

17.(1) The Governing Council shall appoint a person as senior manager of Metlakatla and may set the terms and conditions of that appointment.

(2) Reporting to the Governing Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Metlakatla, including the following duties:

(a) overseeing, supervising and directing the activities of all officers and employees of Metlakatla;

(b) preparing, and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of Metlakatla;

(c) overseeing and administering the contracts of Metlakatla;

(d) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks; and

(e) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (c) taking into consideration the cost of implementing those controls.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions to an officer or employee of Metlakatla.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Administrator

18.(1) The Governing Council shall appoint a person as senior financial administrator of Metlakatla and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial administrator is responsible for the day-to-day management of the systems of the financial administration of Metlakatla, including the following duties:

(a) ensuring that the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining all charts of accounts of Metlakatla;

(c) preparing the draft annual budgets and, with advice and input from the tax administrator, preparing any draft amendments to the component of the annual budget respecting Metlakatla's local revenue account;

(d) preparing the monthly financial information required in section 69, the quarterly financial statements required in section 70, and the draft annual financial statements required in section 71;

(e) preparing the financial components of reports to the Governing Council and of the multi-year financial plans referred to in subsection 14(1);

(f) actively monitoring compliance with any agreements and funding arrangements entered into by Metlakatla;

(g) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;

(h) actively monitoring compliance with the FMA, this Law, any other applicable Metlakatla law, applicable standards and any policies, procedures and directions of the Governing Council respecting the financial administration of Metlakatla;

(i) evaluating the financial administration systems of Metlakatla and recommending improvements;

(j) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed; and

(k) developing and recommending procedures to Governing Council for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed.

(3) With the approval of the senior manager, the senior financial administrator may assign the performance of any of the duties or functions of the senior financial administrator to any officer, employee, contractor or agent of Metlakatla, but this assignment does not relieve the senior financial administrator of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) Reporting to the senior financial administrator, the tax administrator is responsible for performing the tax administrator's duties or functions under Metlakatla's local revenue laws, the FMA and this Law.

(2) In addition to any duties or functions under Metlakatla's local revenue laws and the FMA, the tax administrator is responsible for the following:

(a) managing local revenues and the local revenue account on a day-to-day basis;

(b) recommending to the senior financial administrator the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) recommending to the senior financial administrator the local revenues components of the multi-year financial plan;

(d) on request, providing advice to the senior manager, senior financial administrator, Finance and Audit committee and the Governing Council respecting local revenues matters; and

(e) monitoring compliance with the FMA, Metlakatla's local revenue laws and this Law in the administration of local revenues and the local revenue account.

(3) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of Metlakatla, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Governing Council shall establish and maintain a current organization chart for the governance, management and administrative systems of Metlakatla that includes the following information:

(a) all governance, management and administrative systems of Metlakatla;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Governing Council, Finance and Audit Committee and all other committees of the Governing Council and Metlakatla,

(ii) the senior manager, the senior financial administrator, the tax administrator and other officers of Metlakatla, and

(iii) the principal lines of authority and the responsibility between the Governing Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager shall provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of Metlakatla and a Metlakatla member.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager shall recommend to the Governing Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Governing Council shall take all reasonable steps to ensure that Metlakatla hires or retains qualified and competent personnel to carry out the financial administration activities of Metlakatla.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of Metlakatla, a Councillor shall

(a) comply with this Law, the FMA, any other applicable Metlakatla law and any applicable standards;

(b) act honestly, in good faith and in the best interests of Metlakatla;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the COIR.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section,

(a) the Councillor shall be removed from the Finance and Audit Committee in accordance with paragraph 11(6)(b), if applicable; and

(b) Metlakatla may use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors, and Agents

22.(1) This section applies to

(a) an officer, employee, contractor and agent of Metlakatla;

(b) a person acting under the delegated authority of the Governing Council or Metlakatla; or

(c) a member of a committee of the Governing Council or Metlakatla who is not a Councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of Metlakatla, that person shall

(a) comply with this Law, the FMA, any other applicable Metlakatla law and any applicable standards;

(b) comply with all policies, procedures and directions of the Governing Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the COIR, including required disclosure of potential conflicts of interest.

(3) The Governing Council shall incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of Metlakatla;

(b) the terms of every contract of a contractor of Metlakatla;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of Metlakatla.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal, in accordance with the HR manual;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked; and

(e) Metlakatla may use any legal means available to it to remedy the situation.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of Metlakatla is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Governing Council shall approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash;

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year; and

(h) aligns with the strategic plan approved by the Governing Council.

Content of Annual Budget

25.(1) The annual budget shall encompass all the operations for which Metlakatla is responsible and shall identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from Metlakatla lands shall be shown separately in the annual budget from other revenues and shall include a sub-category for revenues from natural resources obtained from Metlakatla lands.

Budget and Planning Process Schedule

26.(1) On or before February 15 of each year, the senior financial administrator shall prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 28 of each year, the Finance and Audit Committee shall review

(a) the draft annual budget and recommend an annual budget to the Governing Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Governing Council.

(3) On or before March 31 of each year, the Governing Council shall review and approve the annual budget for Metlakatla for the next fiscal year.

(4) In the event that there is a material change in the forecasted revenues or expenditures respecting local revenues,

(a) the senior financial administrator, in consultation with the tax administrator, shall prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting Metlakatla's local revenue account, on or before June 15;

(b) the Finance and Audit Committee shall review the draft amendment of the component of the annual budget respecting Metlakatla's local revenue account and recommend an amendment to the annual budget to the Governing Council for approval, on or before June 30; and

(c) the Governing Council shall approve the amendment of the component of the annual budget respecting Metlakatla's local revenue account, on or before July 15.

Additional Requirements for Budget Deficits

27.(1) Except in exceptional circumstances, the draft annual budget shall not contain a proposed deficit.

(2) If, under exceptional circumstances, a draft annual budget contains a proposed deficit, the Governing Council shall ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of Metlakatla demonstrates how and when the deficit shall be addressed and how it shall be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of Metlakatla.

Amendments to Annual Budgets

28.(1) The annual budget of Metlakatla shall not be changed without the approval of the Governing Council.

(2) Subject to paragraph 26(4)(c) and section 36, unless there is a substantial change in the forecasted revenues or expenses of Metlakatla or in the expenditure priorities of the Governing Council, the Governing Council shall not approve a change to the annual budget of Metlakatla.

(3) For clarity, transfers of revenues and expenditures within and between programs and departments during the fiscal year do not require an amendment to the annual budget, so long as they do not result in a net change to the annual budget.

Local Revenue Account Budget Requirements

29. Despite any other provisions of this Law, any part of a budget relating to the local revenue account shall be prepared, approved and amended in accordance with applicable provisions of the FMA and of the FNTC standards.

Policy for Metlakatla Information or Involvement

30.(1) The Governing Council shall post a public notice when each of the following is presented for Governing Council approval:

(a) the multi-year financial plan;

(b) the annual budget, including any component of the annual budget respecting Metlakatla's local revenue account;

(c) an amendment to the annual budget;

(d) annual budget deficits or extraordinary expenditures;

(e) capital projects;

(f) borrowing for new capital projects; and

(g) proposed amendments to this Law.

(2) A notice provided under subsection (1) shall state whether and how Metlakatla members may be involved in the decision under consideration.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

31.(1) No account may be opened for the receipt and deposit of money of Metlakatla unless the account is

(a) in the name of Metlakatla;

(b) opened in a financial institution; and

(c) approved by resolution of the Governing Council.

(2) Metlakatla shall establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if Metlakatla has money held in trust;

(d) a land and resources account for money from revenues from Metlakatla lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) Metlakatla may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Metlakatla financial assets.

Accounts Management

32.(1) The senior financial administrator shall take all reasonable steps to ensure the safekeeping of all money received by Metlakatla.

(2) The senior financial administrator

(a) shall deposit all money received by Metlakatla as soon as practicable into the appropriate accounts described in section 31; and

(b) shall not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

33.(1) Money or financial assets in a trust account shall not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account shall not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account shall not be used for any purpose other than that described in Part V.

Prohibited Agreements

34. Metlakatla shall not enter into an agreement or undertaking that requires Metlakatla to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

35.(1) Subject to subsection 36(1), money shall not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

36.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the annual budget if the expenditure is not expressly prohibited by or under this Law or another Metlakatla law.

(2) The Governing Council shall establish an emergency preparedness plan and an emergency budget allocation plan to authorize expenditures under subsection (1).

(3) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(4) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

37.(1) An amount that is appropriated in a budget shall not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by Metlakatla in relation to an appropriation shall not exceed the amount specified in the budget for Metlakatla for that appropriation.

(3) Every person who is responsible for managing an appropriation shall establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

38.(1) Money appropriated in a budget for a fiscal year shall not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess shall be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

39.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition shall identify the appropriation or trust account out of which payment is to be made and shall include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition shall include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial administrator shall authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator shall authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial administrator may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Cash Management

40. The Governing Council shall make policies or procedures or give directions respecting effective cash management.

Procurement of Services

41. The Governing Council shall make policies or procedures or give directions respecting internal controls for the procurement of goods and services.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial administrator may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If Metlakatla withholds an amount payable under an agreement, the payment of the amount withheld shall be charged to the appropriation from which the agreement shall be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by Metlakatla as a deposit to ensure the doing of any act or thing shall be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Governing Council.

(2) The Governing Council shall make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 31(2), other than a trust account, local revenue account, or tangible capital asset reserve account shall be deposited in the general account referred to in paragraph 31(2)(a).

(2) All interest earned on

(a) a trust account shall be retained in that account;

(b) the local revenue account shall be retained in that account; and

(c) the tangible capital asset reserve account shall be retained in that account.

(3) Subject to the *Interest Act*, Metlakatla may charge interest at a rate set from time to time by the Governing Council on any debts or payments owed to Metlakatla that are overdue.

Refunds

46.(1) Money received by Metlakatla that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Governing Council shall establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47.(1) All or part of a debt or obligation owed to Metlakatla may be written off

(a) if approved by the Governing Council; or

(b) if done under the authority of a policy or direction of the Governing Council.

(2) The write off of all or part of a debt or obligation under this section does not extinguish the right of Metlakatla to collect the amount or liability written off.

Year-end Surplus

48.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year shall be paid into the general account described in paragraph 31(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year shall be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year shall be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

49.(1) Except as specifically authorized in this Law or in a local revenue law, Metlakatla shall not borrow money or grant security.

(2) Subject to this Law, if Metlakatla is authorized in this Law to borrow money or grant security, the Governing Council may authorize the senior financial administrator to borrow money or grant security in the name of Metlakatla

(a) as specifically approved by the Governing Council by resolution; or

(b) in accordance with the policies, procedures or directions made by the Governing Council.

Borrowing for Ordinary Operations

50.(1) Metlakatla may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt shall be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Metlakatla may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Governing Council approves.

(3) Metlakatla may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of Metlakatla.

Financial Agreements

51. The Governing Council may enter into the following agreements in the name of Metlakatla:

(a) for the purpose of efficient management of Metlakatla financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Metlakatla financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

Borrowing for Authorized Expenditures

52.(1) If the general account described in paragraph 31(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial administrator recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Metlakatla may borrow an amount not exceeding a maximum amount specified by the Governing Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money shall be repaid as soon as possible.

Borrowing Member Requirements

53.(1) If Metlakatla is a borrowing member, then it may only obtain long-term financing secured by property tax revenues from the FNFA, as permitted under its local revenue laws and the FMA.

(2) Money borrowed under subsection (1) may only be used for the purposes permitted under the FMA.

(3) Money borrowed by Metlakatla from the FNFA that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the FMA.

Borrowing for Repayment of Debts

54. Subject to this Law and a local revenue law, Metlakatla may borrow money that is required for the repayment or refinancing of any debt of Metlakatla, other than a debt in relation to money borrowed under subsection 52(1).

Use of Borrowed Money

55.(1) Subject to this section and any local revenue law, money borrowed by Metlakatla for a specific purpose shall not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Metlakatla and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money shall be applied to repay the debt from the borrowing.

Execution of Security Documents

56.(1) Subject to subsection (2), a security granted by Metlakatla shall be signed by

(a) a Councillor designated by the Governing Council; and

(b) the senior manager.

(2) A security granted by Metlakatla in respect of local revenues shall be signed by a Councillor designated by the Governing Council and by the tax administrator.

Operational Controls

57. The Governing Council shall establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Metlakatla's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), Metlakatla shall not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) Metlakatla may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Metlakatla governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, Metlakatla lands or lands owned in fee simple by, or in trust for, Metlakatla, or

(ii) any other property of Metlakatla.

(3) Metlakatla may carry on business activities for the primary purpose of profit if the Governing Council determines that the business activities

(a) do not result in a material liability for Metlakatla; or

(b) do not otherwise expose Metlakatla financial assets, property or resources to significant risk.

(4) The Governing Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) Metlakatla shall not give a guarantee unless the Governing Council has considered the report of the senior financial administrator under subsection (2).

(2) Before the Governing Council authorizes a guarantee under subsection (1), the senior financial administrator shall prepare a report for Governing Council identifying any risks associated with giving the guarantee and assessing the ability of Metlakatla to honour the guarantee should it be required to do so.

(3) Metlakatla shall not give an indemnity unless it is

(a) authorized under section 101;

(b) necessary and incidental to and included in another agreement to which Metlakatla is a party; or

(c) in relation to a security granted by Metlakatla that is authorized under this Law or another Metlakatla law.

(4) Subject to a resolution described in section 101, the Governing Council shall make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Governing Council approval;

(b) designating the persons who may give an indemnity on behalf of Metlakatla and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by Metlakatla.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another Metlakatla law, Metlakatla shall not invest Metlakatla financial assets.

(2) If Metlakatla is authorized in this Law to invest Metlakatla financial assets, the Governing Council may authorize the senior financial administrator to invest Metlakatla financial assets

(a) as specifically approved by the Governing Council; or

(b) in accordance with the policies, procedures or directions made by the Governing Council.

Approved Investments

61.(1) Money in an account described in section 31 that is not immediately required for expenditures may be invested by Metlakatla in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the FMA.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Metlakatla as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Metlakatla lands are located.

(3) If Metlakatla has established an investment account under section 31, Metlakatla may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which Metlakatla is a shareholder;

(b) a trust in which Metlakatla is a beneficiary; or

(c) a limited partnership in which Metlakatla is a partner.

(4) Despite any other provision in this section, Metlakatla may only invest the following in investments specified in subsection 82(3) of the FMA and in investments in securities issued by the FNFA:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if Metlakatla has a loan from the FNFA secured by other revenues.

Loans

62.(1) Metlakatla shall not make a loan to any individual.

(2) Metlakatla may only make a loan to an entity if the loan:

(a) has been approved by the Governing Council; and

(b) meets the requirements of this section.

(3) Before the Governing Council makes a loan to an entity under this section, the senior financial administrator shall prepare a report for the Governing Council identifying

(a) any risks associated with the loan; and

(b) the costs of administering the loan.

(4) A loan referred to in subsection (2) shall satisfy the following criteria:

(a) the following details of the loan shall be included in the annual report:

(i) the amount loaned,

(ii) the purpose of the loan,

(iii) subject to applicable privacy laws, the name of the entity receiving a loan, and

(iv) repayments of principal and interest on the loan; and

(b) the loan shall be recorded in a written agreement between Metlakatla and the entity that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(5) The Governing Council may make policies or procedures or give directions respecting loans to entities under this section.

Administration of Investments and Loans

63.(1) If Metlakatla is authorized to make an investment or loan under this Law, the senior financial administrator may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If Metlakatla is authorized to make a loan under this Law, the Governing Council shall establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager shall identify and assess any significant risks to Metlakatla financial assets, Metlakatla's tangible capital assets as defined in Part V and the operations of Metlakatla.

(2) Annually, and more often if necessary, the senior manager shall report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Governing Council shall procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of Metlakatla.

(2) The Governing Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Fraud Risks

66. The Governing Council shall establish procedures for the identification and assessment of the following types of potential fraud in Metlakatla:

(a) intentional acts in financial reporting that are designed to deceive the users of the financial reports, and which may result in a material omissions from or misstatements of financial reports;

(b) intentional acts in non-financial reporting that are designed to deceive the users of the non-financial reports;

(c) thefts of Metlakatla assets in circumstances where the thefts may result in material omissions from or misstatements in financial reports; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of Metlakatla shall comply with GAAP.

Separate Accounting

68.(1) The senior financial administrator shall account for local revenues of Metlakatla separately from other moneys of Metlakatla.

(2) If Metlakatla has a loan from the FNFA that is secured by other revenues, the senior financial administrator shall

(a) account for all other revenues of Metlakatla separately from other moneys of Metlakatla; and

(b) provide the FNFA or the FMB, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69. Not more than forty-five (45) days following the end of each month, the senior financial administrator shall prepare, and provide to the Governing Council and the Finance and Audit Committee, financial information respecting the financial affairs of Metlakatla in the form and with the content approved by the Governing Council on the recommendation of the Finance and Audit Committee.

Quarterly Financial Statements

70.(1) Not more than thirty (30) days following the end of each quarter of the fiscal year, the senior financial administrator shall prepare, and provide to the Governing Council and the Finance and Audit Committee, financial statements for Metlakatla for that quarter in the form and with the content approved by the Governing Council on the recommendation of the Finance and Audit Committee.

(2) No later than forty-five (45) days after the end of each quarter, the quarterly financial statements in subsection (1) shall be

(a) reviewed by the Finance and Audit Committee and recommended to Governing Council for approval; and

(b) reviewed and approved by the Governing Council.

Annual Financial Statements

71.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in subsection 72(1).

(2) At the end of each fiscal year the senior financial administrator shall prepare the annual financial statements of Metlakatla for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements shall be prepared in a form approved by the Governing Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements shall include the following information:

(a) the financial information of Metlakatla for the fiscal year; and

(b) the revenue categories for Metlakatla lands referred to in subsection 25(2).

(5) The senior financial administrator shall provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee shall present draft annual financial statements to the Governing Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

72.(1) The senior financial administrator shall prepare separate annual financial statements respecting the local revenue account in accordance with FMB standards respecting financial reporting of the local revenue account.

(2) Despite subsection (1), the Governing Council may authorize the senior financial administrator to prepare annual financial information respecting the local revenue account in any other form permitted in FMB standards respecting financial reporting of the local revenue account.

Special Purpose Reports

73. The senior financial administrator shall prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by Metlakatla;

(d) a report setting out the information required in paragraph 62(4)(a);

(e) if Metlakatla has a land code in force, a note setting out moneys of Metlakatla derived from Metlakatla lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Metlakatla lands; and

(f) any other report required under the FMA or an agreement.

Appointment of Auditor

74.(1) At least once every four (4) years, the Finance and Audit Committee shall undertake an open, transparent, merit-based process to identify and evaluate candidates for the position of auditor and make recommendations to the Governing Council.

(2) Metlakatla shall appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Governing Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(3) The terms and conditions of the appointment of the auditor shall be set out in an engagement letter approved by the Finance and Audit Committee and shall include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the FMA and FMB standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(4) To be eligible for appointment as the auditor of Metlakatla, an auditor shall

(a) be independent of Metlakatla, its related bodies, Councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of Metlakatla are located.

(5) If the auditor ceases to be independent, the auditor shall as soon as practicable after becoming aware of the circumstances

(a) advise Metlakatla in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

75.(1) To conduct an audit of the annual financial statements of Metlakatla, the auditor shall be given access to

(a) all records of Metlakatla for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, employee, contractor or agent of Metlakatla to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) shall

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of Metlakatla as necessary for the performance of the auditor's duties.

(3) The auditor shall be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Governing Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she shall be given notice under this section or to which the auditor has been invited and shall be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of Metlakatla.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Finance and Audit Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Governing Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

76.(1) The annual financial statements of Metlakatla referred to in subsection 71(1) shall be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 72(1) shall be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 71(1) and 72(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor shall provide

(a) an audit opinion of the annual financial statements; and

(b) a review engagement report on the special purpose reports referred to in section 73.

Review of Audited Annual Financial Statements

77.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in subsection 72(1).

(2) The audited annual financial statements shall be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Governing Council shall review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

78.(1) Before the annual financial statements referred to in subsections 71(1) and 72(1) may be published or distributed, they shall

(a) be approved by the Governing Council;

(b) be signed by

(i) the Chief of Metlakatla,

(ii) the Chair,

(iii) the senior financial administrator, and

(iv) the senior manager; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 71(1) shall be available for inspection by members of Metlakatla at the principal administrative offices of Metlakatla during normal business hours.

(3) The audited annual financial statements referred to in subsection 72(1) shall be available for inspection by any person referred to in subsection 14(2) of the FMA at the principal administrative offices of Metlakatla during normal business hours.

Annual Report

79.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Governing Council shall prepare an annual report on the operations and financial performance of Metlakatla for the previous fiscal year.

(2) The annual report referred to in subsection (1) shall include the following:

(a) a description of the services and operations of Metlakatla;

(b) a progress report on any established financial objectives and performance measures of Metlakatla;

(c) the audited annual financial statements referred to in subsection 77(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 73, including the auditor's review engagement report, as applicable.

(3) The senior manager shall ensure that a paper or electronic copy of the annual report referred to in subsection (1) is provided

(a) to a Metlakatla member as soon as practicable after a request is made by the member;

(b) to the FMB as soon as practicable after the report's publication, if Metlakatla has a certificate issued by the FMB under subsection 50(3) of the FMA; and

(c) to the FNFA as soon as practicable after the report's publication, if Metlakatla is a borrowing member.

(4) The senior manager shall establish and maintain a register for the annual report that identifies all Metlakatla members who have requested a copy of the annual report and which includes

(a) the date each request was received; and

(b) the date the annual report was provided to the member.

(5) If the senior manager does not provide a copy of the annual report to a member within a reasonable time after the member's request, the member may apply to the Governing Council to request a copy.

DIVISION 8 - Information and Information Technology

Ownership of Records

80.(1) All records that are produced by or on behalf of Metlakatla or kept, used or received by any person on behalf of Metlakatla are the property of Metlakatla.

(2) The Governing Council shall establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Metlakatla.

Policies and Procedures Manual

81.(1) The senior manager shall prepare and maintain a current policies and procedures manual respecting every element of Metlakatla's administrative systems, including any financial administration systems referred to in this Law.

(2) The policies and procedures manual under subsection (1) shall be made available to Councillors, members of the Finance and Audit Committee and all other Governing Council committees and officers and employees of Metlakatla, subject to reasonable exceptions for those parts of the manual that are appropriate for only limited distribution.

(3) If any part of the policies and procedures manual under subsection (1) is relevant to the services being provided by a contractor or agent of Metlakatla, that part of the policies and procedures manual shall be made available to the contractor or agent, subject to reasonable exceptions for those parts of the manual that are appropriate for only limited distribution.

Record Keeping and Maintenance

82.(1) The senior manager shall ensure that Metlakatla prepares, maintains, stores and keeps secure all Metlakatla records that are required under this Law or any other applicable law.

(2) Metlakatla records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Governing Council.

(3) All financial records of Metlakatla shall be stored for at least seven (7) years after they were created.

(4) Records of resolutions and minutes of Governing Council meetings shall never be destroyed.

(5) The Governing Council shall establish policies and procedures or give directions respecting access of any persons to Metlakatla records.

Confidentiality of Information

83.(1) No person may be given access to Metlakatla records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Governing Council.

(2) All persons who have access to Metlakatla records shall comply with all policies, procedures or directions of the Governing Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

84.(1) The tax administrator shall prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of Metlakatla, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) If Metlakatla has a loan from the FNFA that is secured by other revenues, the senior financial administrator shall prepare, maintain, store and keep secure a complete set of all records respecting other revenues of Metlakatla, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

85. The Governing Council shall establish policies or procedures or give directions respecting information technology used by Metlakatla in its operations to ensure the integrity of Metlakatla's financial administration system and its database.

PART V - Capital Projects

Governing Council General Duties

86. The Governing Council shall take reasonable steps to ensure that

(a) Metlakatla's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of Metlakatla's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Metlakatla lands are located.

Tangible Capital Assets Reserve Fund

87. The Governing Council shall establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager shall report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or shall be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior financial administrator shall establish and keep current a register of all Metlakatla's tangible capital assets that identifies each of these assets and includes the following information, as applicable:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Governing Council.

(2) On or before January 10 of each year, the senior manager shall arrange for the inspection and review of the state of each of Metlakatla's tangible capital assets to establish or update information respecting the following matters, as applicable:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before January 15 of each year, the senior financial administrator shall prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of Metlakatla's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of Metlakatla's tangible capital assets;

(c) the proposed budget for rehabilitation of Metlakatla's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of Metlakatla's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 25 of each year, the Finance and Audit Committee shall review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 25 of each year, the Finance and Audit Committee shall review any plans for new construction of Metlakatla's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Governing Council shall establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Metlakatla capital projects shall be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Governing Council to carry out their obligations under this Part.

PART VI - Miscellaneous

FMB Standards

93.(1) If Metlakatla is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the FMA, Metlakatla shall comply with all the applicable FMB standards.

(2) If the Governing Council becomes aware that Metlakatla is not complying with a FMB standard referred to in subsection (1), the Governing Council shall as soon as practicable take the required actions to bring Metlakatla into compliance with the FMB standard.

Delegated Authority on Intervention

94.(1) Without limiting section 53 of the FMA, if

(a) Metlakatla is

(i) making local revenue laws under subsection 5(1) of the FMA, or

(ii) using its local revenues to secure a loan from the FNFA, and

(b) the FMB gives notice to Metlakatla under section 53 of the FMA that third-party management of Metlakatla's local revenues is required,

the Governing Council delegates to the FMB

(c) the powers and authorities described in subsection 53(2) of the FMA, and

(d) any other of the Governing Council's powers required to give effect to third-party management of Metlakatla's local revenues under the FMA.

(2) Without limiting section 53 of the FMA as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) Metlakatla is using its other revenues to secure a loan from the FNFA, and

(b) the FMB gives notice to Metlakatla under section 53 of the FMA that third-party management of Metlakatla's other revenues is required,

the Governing Council delegates to the FMB

(c) the powers and authorities described in subsection 53(2) of the FMA as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Governing Council's powers required to give effect to third-party management of Metlakatla's other revenues under the FMA.

Land Management Obligations

95.(1) If Metlakatla has a land code under the *First Nations Land Management Act,* Metlakatla shall comply with the *First Nations Land Management Act* and any land code made by Metlakatla as required or permitted under that Act.

(2) If Metlakatla has a land code under the *First Nations Land Management Act,* the Governing Council shall establish and implement a policy that provides a method consistent with the requirements of Metlakatla's land code for being accountable to members of Metlakatla for the management of Metlakatla lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

96. If Metlakatla has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, Metlakatla shall comply with that Act and any financial code made by Metlakatla as required or permitted under that Act.

Reports of Breaches and Financial Irregularities

97.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of Metlakatla is not authorized by or under this Law or another Metlakatla law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Metlakatla,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the COIR,

the person may disclose the circumstances to a Councillor or to the Chair.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor shall report them to a Councillor, the senior manager or the Chair.

(3) If an officer, employee, contractor or agent of Metlakatla becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, shall report them to a Councillor, the senior manager or the Chair.

Inquiry into Report

98.(1) If a report is made to a Councillor, the senior manager or the Chair under subsection 97(3), the Councillor, senior manager or the Chair, as applicable, shall

(a) conduct an informal inquiry to assess the validity of the complaint; and

(b) where it appears that the complaint is valid, refer the matter to the Finance and Audit Committee for further investigation.

(2) As soon as practicable after conducting a review or investigation under paragraph (1)(b), the Finance and Audit Committee shall report its findings and recommendations to the Governing Council.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, shall make a report to the Governing Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Finance and Audit Committee's recommendations, if any.

(4) Councillors, the senior manager, the Finance and Audit Committee and the Chair have the right to retain an independent third party to conduct an investigation under this section.

Protection of Parties

99.(1) All reasonable steps shall be taken by the senior manager, the members of the Finance and Audit Committee and the Councillors to ensure that the identity of the person who makes a report under section 97 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 97 shall not be subjected to any form of reprisal by Metlakatla or by a Councillor, officer, employee, contractor or agent of Metlakatla as a result of making that report.

(3) Councillors, the senior manager, and the Chair shall take all necessary steps to ensure that subsection (2) is not contravened and shall report any contravention or suspected contravention to the Governing Council.

(4) The Governing Council shall

(a) establish policies or procedures or give directions for the recording and safeguarding of reports made under section 97 and any records prepared during the inquiry or investigation into those reports;

(b) establish policies or procedures or give directions for the inquiry or investigation into reports made under section 97;

(c) establish policies or procedures or give directions concerning the fair treatment of a person against whom a report has been made under section 97; and

(d) establish policies requiring fair treatment of and protection for whistle-blowers who make a report in good faith under section 97.

Liability for Improper Use of Money

100.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Metlakatla's local revenue law is personally liable to Metlakatla for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of Metlakatla and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to Metlakatla under subsection (1) may be recovered for Metlakatla by Metlakatla, a Metlakatla member or a person who holds a security under a borrowing made by Metlakatla.

(4) It is a good defence to any action brought against an officer or employee of Metlakatla for unauthorized expenditure, investment or use of Metlakatla financial assets if it is proved that the officer or employee gave a written and signed warning to the Governing Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

101.(1) Subject to subsection (3), the past and present Chief, Councillors, senior manager, and senior financial administrator are indemnified from liability arising from the acts or omissions of Metlakatla occurring while they were acting within the scope of their duties or in the course of their employment, provided that they

(a) acted in good faith;

(b) did not act against the interests of Metlakatla; and

(c) acted within the scope of their duties or course of employment with respect to the acts or omissions at issue.

(2) Subject to subsection (3), the Governing Council may by resolution indemnify or provide for the indemnification of a named Metlakatla official, a category of Metlakatla official or all Metlakatla officials in accordance with the terms specified in the resolution.

(3) The Governing Council may not pay a fine that is imposed as a result of a Metlakatla official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

102. At least every two years, the Finance and Audit Committee shall conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of Metlakatla; and

(b) to identify any amendments to this Law that may better serve this objective.

Provision of Law to FNFA

103. If Metlakatla intends to apply to become a borrowing member, the Governing Council shall provide a copy of this Law to the FNFA as soon as practicable after the FMB approves the Law.

Repeal

104. The *Metlakatla First Nation Financial Administration Law, 2011* is hereby repealed in its entirety.

Metlakatla First Nation Financial Administration Law, 2015

Coming into Force

105. This Law comes into force on the day after this Law is approved by the FMB under section 9 of the FMA.

THIS LAW IS HEREBY DULY ENACTED by the Governing Council on the 2 day of December, 2015, at Prince Rupert, in the Province of British Columbia at a duly called and conducted Governing Council meeting at which the required quorum of _____(__) members of the Governing Council was present throughout.

Chief Harold Leighton

Councillor Wayne Haldane

Councillor Alrita Leask

Councillor Alvin Leask, Jr.

Councillor James Nelson, Sr.

Councillor Cynthia Smith

Councillor Robert Nelson, Sr.

SCHEDULE - METLAKATLA FIRST NATION CONFLICT OF INTEREST RULES

PART ONE - INTERPRETATION

Interpretation

1 (1) In these Rules, "the FAL" means the *Metlakatla First Nation Financial Administration Law, 2015*.

(2) Except as otherwise expressly provided in these Rules, words and expressions used in these Rules have the same meanings as in the FAL.

(3) Sections 2 and 3 of the FAL apply to these Rules.

(4) If there is a conflict between a provision of these Rules and a provision of the FAL, the provision of the FAL prevails to the extent of the conflict.

Definition of Conflict of Interest

2 (1) In these Rules, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In these Rules, an individual has an "apparent conflict of interest" if a reasonably well informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position shall be affected by the individual's private interests.

(3) In these Rules, an individual's "private interests" mean the individual's personal and business interests and includes the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of Metlakatla of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART TWO – COUNCILLORS AND COMMITTEE MEMBERS

Application

3 This Part applies to all Councillors of Metlakatla and, where applicable, to all members of Council committees.

General Obligations

4 (1) Councillors shall avoid circumstances that could result in the Councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors shall avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(3) Councillors shall exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances.

(4) Councillors shall comply with all Metlakatla laws and with all policies, procedures and directions of the Governing Council, including these Rules.

Disclosure of Interests

5 (1) In paragraph (2)(b) "real property" includes an interest held

(a) on reserve under a certificate of possession under the *Indian Act* or equivalent interest under the *First Nations Land Management Act*; or

(b) in fee simple off reserve.

(2) A Councillor shall file a written disclosure of the following information with the senior manager:

(a) the names of the Councillor's spouse and any persons or entities referred to in section 2(3);

(b) the employer of the Councillor and the Councillor's spouse;

(c) real property owned by the Councillor or the Councillor's spouse;

(d) business interests and material investments of the Councillor or the Councillor's spouse, including in an entity referred to in paragraph 2(3)(e); and

(e) a gift referenced at subsection 6(3).

(3) A Councillor shall file a written disclosure under subsection (2) on the following occasions

(a) within 30 days of being elected to the Governing Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the Councillor holds office.

(4) The senior manager shall establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

(5) On the written request of a member of Metlakatla or any person engaged in any aspect of the financial administration of Metlakatla, the senior manager shall permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6 (1) A Councillor shall not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor in the exercise of the Councillor's powers or performance of the Councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of Metlakatla,

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Governing Council have determined would be acceptable if offered by Metlakatla to another person.

(3) Where a gift with a value greater than $500 (five hundred dollars) is given to a Councillor or a person referred to in subsection 2(3), the Councillor shall make a written disclosure of the gift to the senior manager under section 5 and the gift shall be treated as the property of Metlakatla.

(4) Subsection (3) does not apply to a gift received during a public cultural event of Metlakatla.

Confidential Information

7 (1) Councillors shall keep confidential all information that the Councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Metlakatla.

(2) Councillors shall only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Councillors.

(3) Councillors shall not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8 (1) As soon as a Councillor becomes aware of circumstances in which the Councillor has a conflict of interest, the Councillor shall disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A Councillor shall leave any part of a Council meeting where the circumstances in which the Councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting shall record the Councillor's disclosure under subsection (1) and note the Councillor's absence from the Governing Council meeting when the circumstances in which the Councillor has a conflict of interest were being discussed or voted on.

(4) A Councillor shall not take part in any discussions or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

(5) A Councillor shall not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9 (1) If a Councillor has reason to believe that another Councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Governing Council, the Councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a Councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Governing Council shall determine whether the Councillor has a conflict of interest or an apparent conflict of interest before the Governing Council considers the matter referred to in subsection (1).

(3) The minutes of the Governing Council meeting shall record any determination made by the Governing Council under subsection (2).

(4) If the Governing Council determines under subsection (2) that a Councillor has a conflict of interest or an apparent conflict of interest, the Councillor shall comply with section 8.

Obligations of Committee Members

10 (1) This section applies to all members of Governing Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Governing Council committee and all references in those sections to

(a) a Councillor are considered to be references to a member of a Governing Council committee; and

(b) a Governing Council meeting are considered to be references to a Governing Council committee meeting.

PART THREE – OFFICERS AND EMPLOYEES

Application

11 This Part applies to all officers and employees of Metlakatla.

General Obligations

12 (1) In the performance of their duties and functions, an officer or employee shall act honestly and in good faith and in the best interests of Metlakatla.

(2) An officer or employee shall avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee shall avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager shall ensure that every officer and employee is informed of their obligations under this Part and shall take steps to ensure that employees comply with these obligations.

(5) Officers and employees shall comply with all Metlakatla laws and with all policies, procedures and directions of the Governing Council, including these Rules.

Disclosure of Conflict of Interest

13 If an officer or employee believes they have a conflict of interest, the officer or employee shall

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the Chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the Chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14 (1) An officer or employee shall not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of Metlakatla;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Governing Council have determined would be acceptable if offered by Metlakatla to another person.

Outside Employment and Business Interests

15 (1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee shall disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the Chair of the Finance and Audit Committee.

(2) An officer or employee shall ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16 (1) An officer or employee shall keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Metlakatla.

(2) An officer or employee shall only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee shall not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Metlakatla Property and Services

17 (1) Officers and employees shall not use any personal property or services of Metlakatla for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Governing Council.

(2) Officers and employees shall not acquire any personal property of Metlakatla unless it is done in accordance with policies or directions of the Governing Council.

PART FOUR – CONTRACTORS

Application

18 (1) This Part applies to all contractors of Metlakatla, other than a person who has an employment contract with Metlakatla.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Metlakatla.

Contractor Acting as Officer or Employee

19 If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor shall comply with Part Two of these Rules as if the contractor were an officer or employee of Metlakatla.

General Obligations

20 (1) A contractor shall act at all times with integrity and honesty

(a) in its dealings with Metlakatla; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of Metlakatla.

(2) A contractor shall not attempt to obtain preferential treatment from Metlakatla by offering gifts or benefits to a Councillor, Finance and Audit Committee member, officer or employee that they are prohibited from accepting under these Rules.

(3) A contractor shall ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with Metlakatla is informed of their obligations under this Part and shall take steps to ensure that these employees or agents comply with these obligations.

(4) Contractors shall comply with all Metlakatla laws and with all applicable policies, procedures and directions of the Governing Council, including these Rules.

Confidential Information

21 (1) A contractor shall keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor shall only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor shall not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22 A contractor shall not take advantage of a business or investment opportunity being considered by Metlakatla and which the contractor becomes aware of while performing services for Metlakatla unless Metlakatla has determined not to pursue the opportunity.

Metlakatla Property and Services

23 If a contractor has been provided the use of any property or services of Metlakatla in order to perform services for Metlakatla, the contractor shall not use the property or services for any purposes unrelated to performance of those services.

PART FIVE – BREACH

Consequences of breach

24 If a person breaches these Rules, the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal, in accordance with the HR manual;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked;

(e) the person shall be removed from the Finance and Audit Committee in accordance with paragraph 11(6)(b) of the FAL, if applicable; and

(f) Metlakatla may use any legal means available to it to remedy the situation.

Appeal

25 Decisions or orders made under these Rules may be appealed to the Metlakatla Justice Tribunal, in accordance with the procedures established by the Metlakatla Justice Tribunal.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Moricetown Indian Band in the Province of British Columbia,

Moricetown First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MORICETOWN FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the First Nations Fiscal Management Act requires a first nation that has made a property taxation law or a law under paragraph 5(l)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Moricetown First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

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

"Assessment Law" means the *Moricetown First Nation Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Moricetown First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Moricetown First Nation Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1 2017, and ending March 31, 2018, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of June, 2016, at Moricetown, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Duane Mitchell

Deputy Chief Desmond McKinnon

Councillor Warner William

Councillor Sandra George

Councillor Sheri Green

Councillor Archie Pete

Councillor Ian Michell

Councillor Lillian Lewis

Councillor Andrew Tom

Councillor Freda Huson

Councillor Elaine Stevens

Councillor Tanya Michell

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 42,855.50
TOTAL REVENUES	**$ 42,855.50**
PART 2: EXPENDITURES	
1. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Recreation Facility	$ 40,712.70
2. Contingency Amounts	$ 2,142.80
PART 3: ACCUMULATED SURPLUS	
1 Accumulated Surplus	
-Local revenues carried forward from the Previous budget year	$ 0
2 Accumulated Deficit	
Local revenue expenditures carried forward From the previous budget year	$ 0
TOTAL EXPENDITURES	$ 42,855.50
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Moricetown Indian Band in the Province of British Columbia,

Moricetown First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MORICETOWN FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Moricetown First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the First Nations Fiscal Management Act requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Moricetown First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Moricetown First Nation Property Assessment Law, 2009*;

"First Nation" means the Moricetown First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Moricetown First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of June, 2016, at Moricetown, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Duane Mitchell

Deputy Chief Desmond McKinnon

Councillor Warner William

Councillor Sandra George

Councillor Sheri Green

Councillor Archie Pete

Councillor Ian Michell

Councillor Lillian Lewis

Councillor Andrew Tom

Councillor Freda Huson

Councillor Elaine Stevens

Councillor Tanya Michell

SCHEDULE 1
TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 5 – Light Industry	$12.5617

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nanoose First Nation in the Province of British Columbia,

Nanoose First Nation Annual Expenditure Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NANOOSE FIRST NATION
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
B. The Council of the First Nation has made a property assessment law and a property taxation law;
C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and
D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Nanoose First Nation Annual Expenditure Law, 2016*.
2. In this Law:
"Act" means the *First Nations Fiscal Management Act*, S.C.2005, c.9, and the regulations made under that Act;
"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;
"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;
"Assessment Law" means the *Nanoose First Nation Property Assessment Law, 2015*;
"Council" has the meaning given to that term in the Act;
"First Nation" means the Nanoose First Nation, being a band named in the schedule to the Act;
"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;
"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;
"local revenues" means money raised by the First Nation under a property taxation law;
"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and
"Taxation Law" means the *Nanoose First Nation Property Taxation Law, 2015*.
3. The First Nation's annual budget for the budget year beginning April 1, 2016 and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
4. (1) The First Nation's interim budget for the budget year beginning April 1, 2017 and ending March 31, 2018 is comprised of Parts 1 and 2 of the schedule.
(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.
5. Expenditures of local revenues must be made only in accordance with the annual budget.
6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.
7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED BY Council on the 6th day of June, 2016 at Lanztville, in the Province of British Columbia

A quorum of Council consists of three (3) members of Council.

Chief Brent Edwards

Councilor Cheryl Jones

Councilor Lawrence Mitchell

Councilor Gordon Edwards

Councilor Christopher Bob

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$27,196
TOTAL REVENUES	**$27,196**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$3960
b. Other General Government	$1260
2. Transportation	
a. Roads and Streets	$5576
b. Snow and Ice Removal	$5800
3. Community Development	
a. Community Planning	$7900
4. Contingency Amounts:	$2700
TOTAL EXPENDITURES	$27,196
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	0
BALANCE	**$0**

3

Nanoose First Nation Annual Expenditure Law
May 2016

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nanoose First Nation in the Province of British Columbia,

Nanoose First Nation Annual Rates Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NANOOSE FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Nanoose First Nation Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Nanoose First Nation Property Assessment Law, 2015*;

"First Nation" means the Nanoose First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the Nanoose *First Nation Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of June, 2016, at Lantzville, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Brent Edward

Councilor Gordon Edwards

Councilor Christopher Bob

Councilor Lawrence Mitchell

Councilor Cheryl Jones

SCHEDULE
TAX RATES

PROPERTY CLASS	**RATE PER $1,000 of Taxable Assessed Value**
Class 1 - Residential	5.5493
Class 2 - Utilities	58.4635
Class 5 - Light Industry	24.0734
Class 6 - Business and Other	16.7848
Class 8 - Recreational Property/Non-Profit Organization	7.9746
Class 9 - Farm	10.8631

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Neskonlith Indian Band in the Province of British Columbia,

Neskonlith Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NESKONLITH INDIAN BAND
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Neskonlith Indian Band Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Neskonlith First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Neskonlith Indian Band Property Taxation Law, 2010.*

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of June 2016, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Judy Wilson

Councillor Art Anthony

Councillor Duane Manuel

Councillor Joan M Hooper

Councillor Fay Ginther

Councillor Louis Thomas

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$61,396
TOTAL REVENUES	**$61,396**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$10,000
b. General Administrative	$11,396
c. Other General Government	$39,000
2. Contingency Amounts	$1,000
TOTAL EXPENDITURES	$61,396
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Neskonlith Indian Band in the Province of British Columbia,

Neskonlith Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NESKONLITH INDIAN BAND
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Neskonlith Indian Band Property Assessment Law, 2010*;

"First Nation" means the Neskonlith Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Neskonlith Indian Band Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7 day of June, 2016 at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Judy Wilson

Councillor Art Anthony

Councillor Duane Manuel

Councillor Joan M Hooper

Councillor Fay Ginther

Councillor Louis Thomas

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER 1000	
	IR #1/IR #2	IR #3
1 Residential	-	-
2 Utilities	61.1606	44.0919
3 Supportive Housing	-	-
4 Major Industry	-	-
5 Light Industry	-	-
6 Business and Other	21.6491	19.1123
7 Forest Land	-	-
8 Recreational Property/Non-Profit Organization	-	-
9 Farm	-	-
10a Railway (regulated)	18.8541	29.0300
10b Railway Utility (regulated)	25.4438	43.9455

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the N'Quatqua First Nation in the Province of British Columbia,

N'Quatqua First Nation Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

N'QUATQUA FIRST NATION

PROPERTY ASSESSMENT LAW, 2016

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SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Declaration of Purpose for the Use of Assessment Information
IV	Assessment Notice
V	Request for Reconsideration of Assessment
VI	Notice of Appeal to Assessment Review Board
VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend Hearing/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the N'Quatqua First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the N'Quatqua First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the N'Quatqua First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *N'Quatqua First Nation Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the N'Quatqua First Nation, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 11 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *N'Quatqua First Nation Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) In determining the assessed value of property held by a railway corporation, the assessor must apply the adjustment factors set in provincial assessment legislation from time to time for taxes levied on the municipal general tax base.

(17) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and

improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the

taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every

person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 13(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

18.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of

competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

21.(1) The First Nation must remunerate

(a) the chair (or acting chair) for his or her services at a rate of one hundred and twenty-five dollars ($125) per hour,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at a rate of one hundred dollars ($100) per hour , and

(c) a member (or a replacement member appointed to act), other than those referenced in paragraphs (a) and (b), for his or her services at a rate of seventy-five dollars ($75) per hour,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least fourteen (14) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 48, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the

following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a

person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary

or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

56. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of August, 2016, at N'Quatqua reserve, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Harry O'Donaghey

Councillor Teresa Barney

Councillor Sharleen Patrick

Councillor Chantel Thevarge

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE N'QUATQUA FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 7 of the *N'Quatqua First Nation Property Assessment Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the N'Quatqua First Nation

Dated: _____ , 20___ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [***name***], of _____ [***address***], _____ [***city***], _____ [***province***], _____ [***postal code***], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *N'Quatqua First Nation Property Assessment Law, 2016* ;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____ , 20___ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____ First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [**Name(s) & addresses**]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *N'Quatqua First Nation Property Assessment Law, 2016*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *N'Quatqua First Nation Property Assessment Law, 2016* and must be delivered to the Assessor at the following address: [***insert address***].

_____

Assessor for the _____ First Nation

Dated: _____, 20___ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the N'Quatqua First Nation

[***address as found on the Assessment Notice***]]

PURSUANT to the provisions of the *N'Quatqua First Nation Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[***description of the interest in land as described in the Assessment Notice***]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(***describe the reasons in support of the request in as much detail as possible***)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the N'Quatqua First Nation

[***address as found on the Assessment Notice***]

PURSUANT to the provisions of the *N'Quatqua First Nation Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[***description of the assessable property, including assessment roll number, as described in the Assessment Notice***]

The grounds for the appeal are:

(1)

(2)

(3)

(***describe the grounds for the appeal in as much detail as possible***)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the N'Quatqua First Nation

[***address***]

PURSUANT to the provisions of the *N'Quatqua First Nation Property Assessment Law, 2016* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

Complainant in respect of this appeal:_____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____[***address***]

AND TAKE NOTICE that you should bring to the hearing [***insert # copies***] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the N'Quatqua First Nation in respect of the assessment of _____ [***describe interest in land***].

The Assessment Review Board believes that you may have information [***OR documents***] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [***indicate the applicable provisions below***]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [***list documents***] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [***address***] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the _____ First Nation, hereby certify that this is the N'Quatqua First Nation [***revised/supplementary***] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *N'Quatqua First Nation Property Assessment Law, 2016* .

_____
(Signature of Assessor)

Dated _____, 20___ at _____, _____.
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the N'Quatqua First Nation in the Province of British Columbia,

N'Quatqua First Nation Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

N'QUATQUA FIRST NATION
PROPERTY TAXATION LAW, 2016

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SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
IV Tax Certificate
V Tax Arrears Certificate
VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the N'Quatqua First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the N'Quatqua First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the N'Quatqua First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *N'Quatqua First Nation Property Taxation Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *N'Quatqua First Nation Property Assessment Law, 2016;*

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the N'Quatqua First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or

improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS

Grants for Surrounding Land

8. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

9.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

10.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

11.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the N'Quatqua First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment

roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

13.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

14.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

15.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 14(3) and (4) apply.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty dollars ($20) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place

on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of August, 2016, at N'Quatqua reserve, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Harry O'Donaghey

Councillor Teresa Barney

Councillor Sharleen Patrick

Councillor Chantel Thevarge

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE N'QUATQUA FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 17 of *the N'Quatqua First Nation Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the N'Quatqua First Nation

Dated: _____, 20___.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

N'Quatqua First Nation _____

PURSUANT to the provisions of the *N'Quatqua First Nation Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2, 20__. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the N'Quatqua First Nation, located at PO Box 88, D'Arcy, BC, V0N 1L0 during normal business hours. Payment must be by cheque, money order or cash.
Taxes that are not paid by July 2, 20__ shall incur penalties and interest in accordance with the *N'Quatqua First Nation Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: [***insert details***]	$ _____
Total Payable	$_____

_____
Tax Administrator for the N'Quatqua First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$ 250
2.	For service of notice on each person or place by the First Nation	$ 125
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$ 80 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *N'Quatqua First Nation Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the N'Quatqua First Nation

Dated: _____, 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *N'Quatqua First Nation Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12%) per year. N'Quatqua First Nation

Payments must be made at the offices of the N'Quatqua First Nation, located at PO Box 88, D'Arcy, BC, V0N 1L0 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the N'Quatqua First Nation

Dated: _____, 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *N'Quatqua First Nation Property Taxation Law, 2016* , seizing the personal property described as follows:

[***general description of the personal property to be seized***]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the N'Quatqua First Nation

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the _____ First Nation will take place on _____ , 20____ at _____ o'clock at _____ [***location***].

The following personal property, seized pursuant to Part XIII of the *N'Quatqua First Nation Property Taxation Law, 2016*, will be sold at the public auction:

[***general description of the goods***]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the N'Quatqua First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *N'Quatqua First Nation Property Taxation Law, 2016* , seizing and selling a right to an assignment of the taxable property by public tender [***or auction***] as follows:

1. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the N'Quatqua First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the N'Quatqua First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *N'Quatqua First Nation Property Taxation Law, 2016*.

_____
Tax Administrator for the N'Quatqua First Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [***or auction***] for unpaid taxes, penalties and interest owed to the N'Quatqua First Nation.

The public tender [***or auction***] will take place on:

_____, 20____ at _____ o'clock at

_____ [***location***].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the N'Quatqua First Nation as set out in this notice.

3. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the N'Quatqua First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *N'Quatqua First Nation Property Taxation Law, 2016*.

_____
Tax Administrator for the N'Quatqua First Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *N'Quatqua First Nation Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[***list services to be discontinued***]

_____

Tax Administrator for the N'Quatqua First Nation

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10(2) of the First Nations Fiscal Management Act requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the First Nations Fiscal Management Act, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(2) of the Act;

"Assessment Law" means the Osoyoos Indian Band Property Assessment Law, 2009;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Osoyoos Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the Osoyoos Indian Band Property Taxation Law, 2012.

3. The First Nation's annual budget for the budget year beginning April 1, 2016 and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 7 and section 9, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual

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

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Oliver, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Clarence Louie	Councillor Yvonne Weinert
Councillor Leona Baptiste	Councillor Sammy Jo Louie
Councillor Veronica McGinnis	Councillor Theresa Gabriel

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

	PART 1: REVENUES		
1	**Local revenues for current fiscal year:**		
	a. Property Tax	$	2,291,848
	i) Interest, Appeals and Penalties (projected)	$	16,000
	ii) Tax Certificate Search	$	1,500
2	**Moneys from Reserve Fund**		
	i. OIB Capital Development Fund	$	
	TOTAL REVENUES	$	2,309,348
	PART 2: EXPENDITURES		
1	**General Government Expenditures**		
	a. Executive and Legislative	$	50,000
	b. General Administrative	$	378,636
	c. Other General Government	$	47,500
2	**Protection Services**		
	a. Policing	$	75,000
	b. Firefighting	$	255,000
	c. Regulatory Measures	$	3,000
	d. Other Protective Services	$	2,000
3	**Transportation**		
	a. Roads and Streets	$	235,000
	b. Snow and Ice Removal	$	20,000
	c. Truck	$	5,000
4	**Recreation and Cultural Services**	$	
	a. Recreation	$	165,000
	b. Culture	$	75,000
	c. Heritage Protection	$	30,000
	d. Other Recreation and Culture	$	
5	**Community Development**		
	a. Community Planning	$	20,000
	b. Economic Development Program	$	25,000
	c. Land Rehabilitation and Beautification	$	80,000

6	**Environment Health Services**		
	a. Water Purification and Supply	$	200,000
	b. Sewage Collection and Disposal		
	c. Garbage Waste Collection and Disposal		
	d. Irrigation System S. Okanagan Lands Irrigation District	$	64,212
	e. Other Environmental Services	$	35,000
7	**Other Services**		
	a. Health	$	15,000
	b. Education	$	25,000
	c. Other Services	$	150,000
8	**Grants:**		
	a. Home owner grant equivalents:	$	130,000
9	**Contingency Amounts**		
	a.	$	24,000
10	**Transfers into reserve funds**		
	a. OIB Contingency Reserve Fund	$	
	b. OIB Capital Development Fund	$	200,000
	TOTAL EXPENDITURES	$	2,309,348
	BALANCE:	$	-

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Appendix "A"

Reserve Funds Balance

OIB Capital Development Fund

Beginning balance as of April 1, 2016 :	$	228,409.13
Transfers out		
i. Local Revenue Account	$	
Moneys borrowed		
Transfers in		
i. Local Revenue Account	$	200,000.00
ii. Interest Earned	$	3,400.00
Moneys repaid	$	-
Ending balance as of March 31, 2017:	$	431,809.13

OIB Contingency Reserve Fund

Beginning balance as of April 1, 2016 :	$	159,437.28
Transfers out		
i		-
Moneys borrowed		
Transfers in		
i. Local Revenue Account	$	
ii. Interest Earned		2,400.00
Moneys repaid	$	-
Ending balance as of March 31, 2017:	$	161,837,28

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

OSOYOOS INDIAN BAND
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Osoyoos Indian Band Property Assessment Law, 2009*;

"First Nation" means the Osoyoos Indian Band, being a band named in the schedule to the Act;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1) (a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Osoyoos Indian Band Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by:

   a. imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class within Taxation District No. 1; and

   b. imposing the rates set out in Schedule B upon the assessed value of all taxable property in each property class within Taxation District No. 2.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($ 350.00), the taxable property shall be taxed at three hundred and fifty dollars ($ 350.00) for the taxation year, except where a residential taxpayer is eligible for the additional home owners grant and the amount of tax levied is less than two hundred and seventy-five dollars, in which case the taxable property shall be taxed at two hundred and seventy-five dollars ($275.00).

5. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. Schedule A and Schedule B attached to this Law form part of and are integral parts of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Oliver, in the Province of British Columbia.

A quorum of Council consists of FOUR (4) members of Council.

Chief Clarence Louie	Councillor Yvonne Weinert
Councillor Leona Baptiste	Councillor Sammy Jo Louie
Councillor Veronica McGinnis	Councillor Theresa Gabriel

SCHEDULE A

2016 TAX RATES FOR TAXATION DISTRICT #1 Oliver, BC

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE	
	Land	**Improvements**
Class 1 – Residential	6.3505	6.6672
Class 2 – Utilities	33.5879	35.6209
Class 5 - Light Industry	16.2900	17.0660
Class 6 - Business and Other	14.9579	15.7339
Class 8 - Recreational Property/Non-Profit Organization	7.0279	7.3446
Class 9 - Farm	10.6279	10.9446

SCHEDULE B

2016 TAX RATES FOR TAXATION DISTRICT #2 Osoyoos, BC

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE	
	Land	**Improvements**
Class 1 – Residential	5.4184	5.7267
Class 2 – Utilities	23.9637	25.0428
Class 5 - Light Industry	11.1343	12.1479
Class 6 - Business and Other	10.5952	11.3342
Class 8 - Recreational Property/Non-Profit Organization	6.0012	6.3095
Class 9 - Farm	9.8012	10.1095

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Penticton Indian Band Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Penticton Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Penticton Indian Band Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year January 1, 2017, and ending December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2, excluding section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of July, 2016, at IR No. 1 Penticton Indian Band Admin Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Jonathan Kruger

Councillor Clint Gabriel

Councillor Inez Pierre

Councillor Dolly Kruger

Councillor Travis Kruger

Councillor Timmothy Lezard

Councillor Clint George

Councillor Joseph Pierre

Councillor Kevin Gabriel

Councillor «CouncillorName9»

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	**$1,203,601.33**

TOTAL REVENUES:	**$1,203,601.33**

PART 2: EXPENDITURES

All Expenditures

1. General Government Expenditures	
a. Board of Review	$5,522.80
b. Local Government Service Admin.	$20,100.89
c. Local Government Services Administration	$180,000.00
d. Allowance for Taxes in Dispute	$4,200.00
e. Intergovenmental Affairs	$3,850.00
f. Intergovernmental Affairs	$32,000.00
g. Community Services	$3,159.68
2. Protection Services	
a. City of Penticton Fire Protection	$205,125.30
b. PIB Fire Protection	$25,000.00
3. Transportation	
a. Channel Lands	$1,000.00
b. Public Works PIB	$10,000.00
4. Recreation and Cultural Services	
a. Parks and Recreation	$5,000.00
b. Recreation	$1,000.00
c. Channel Lands	$5,000.00
5. Community Development	
a. Home Owners Representation	$10,000.00
b. Home Owner Representation	$1,000.00
6. Environment Health Services	

a. Environmental Assessment	$2,700.00
7. Fiscal Services	
a. Capital Reserve Fund	$0
8. Other Services	
a. BC Assessment	$19,176.50
b. Municipal Agreement RDOS	$48,325.08
c. PIB Waste Management	$15,230.00
d. Hospital District	$76,639.40
e. City of Penticton Sewage Agreement	$3,098.60
f. Library Agreement	$4,528.90
g. City of Penticton Sewer agreement	$32,000.00
h. Library Services	$43,011.10
9. Taxes Collected for Other Governments	
10. Grants	
a. Homeowner Grants	$319,900.00
11. Contingency Amounts	
a. Contingency Amounts	$17,282.08
12. Transfers into reserve funds	$109,751.00
13. Repayment of moneys borrowed from reserve funds	
14. Collection for Other Governments	
Total:	**$1,203,601.33**
Balance:	-

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$

2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$_
BALANCE	**$**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	$19,176.50
b. Municipal Agreement RDOS	$48,325.08
c. PIB Waste Management	$15,230.00
d. Hospital District	$76,639.40
e. City of Penticton Sewage Agreement	$3,098.60
f. Library Agreement	$4,528.90
g. City of Penticton Sewer agreement	$32,000.00
h. Library Services	$43,011.10

Note: This Budget includes the attached Appendix.

DISTRICT 1 REVENUE: $108,458.15

DISTRICT 1 EXPENDITURES:

1. General Government Expenditures	
a. Board of Review	$522.80
b. Local Government Service Admin.	$20,100.89
c. Allowance for taxes in Dispute	$200.00
d. Intergovernmental Affairs	$3,850.00
e. Community Services	$1,059.68
2. Protection Services	
a. City of Penticton Fire Protection	$30,125.30
3. Transportation	
a. Channel Lands	$1,000.00
4. Recreation and Cultural Services	
a. Recreation	$1,000.00
5. Community Development	
a. Home Owner Representation	$1,000.00
6. Environment Health Services	
a. Environmental Assessment	$200.00
7. Fiscal Services	
a.	0.00
8. Other Services	
a. BC Assessment	$2,176.50
b. Municipal Agreement RDOS	$1,325.08
c. PIB Waste Management	$1,230.00
d. Hospital District	$6,639.40
e. City of Penticton Sewage Agreement	$3,098.60
f. Library Agreement	$4,528.90
9. Taxes Collected for Other Governments	
10. Grants	
a. Homeowner Grants	$19,000.00
11. Contingency Amounts	
a. Contingency Amounts	$1,650.00
12. Transfers into Capital reserve funds	$9,751.00
13. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES:	**$108,458.15**

DISTRICT 2 REVENUE: 1,095,143.18

DISTRICT 2 EXPENDITURES:

1. General Government Expenditures	
a. Board of Review	$5,000.00
b. Local Government Services Administration	$180,000.00
c. Allowance for Taxes in Dispute	$4,000.00
d. Intergovernmental Affairs	$32,000.00
e. Community Services	$2,100.00
2. Protection Services	
a. City of Penticton Fire Protection	$175,000.00
b. PIB Fire Protection	$25,000.00
3. Transportation	
a. Public Works PIB	$10,000.00
4. Recreation and Cultural Services	
a. Parks and Recreation	$5,000.00
b. Channel Lands	$5,000.00
5. Community Development	
a. Home Owners Representation	$10,000.00
6. Environment Health Services	
a. Environmental Assessment	$2,500.00
7. Fiscal Services	
a.	
8. Other Services	
a. BC Assessment	$17,000.00
b. Municipal Agreement RDOS	$47,000.00
c. PIB Waste Management	$14,000.00
d. Hospital District	$70,000.00
e. City of Penticton Sewer agreement	$32,000.00
f. Library Services	$43,011.10
9. Taxes Collected for Other Governments	
10. Grants	
a. Homeowner Grants	$300,900.00
11. Contingency Amounts	
a. Contingency Amounts	$15,632.08
12. Transfers into Capital reserve funds	$100,000.00
13. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES:	**$1,095,143.18**
BALANCE:	**$ 0.00**

8

Appendix

Reserve Fund Balances

1. Capital Reserve Fund	
Beginning balance as of January 1, 2016 :	$630,238.00
Transfers out	
a. to local revenue account:	$
b. to Capital reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$ 109,751.00
b. from Capital reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$ 12,949.81
Interest earned in current year:	$
Ending balance as of December 31, 2016:	$ 752,938.81

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Penticton Indian Band Property Assessment Law, 2015*;

"First Nation" means the Penticton Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Penticton Indian Band Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($ 350.00), the taxable property shall be taxed at three hundred and fifty dollars ($ 350.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of July 2016, at IR No. 1

1

Penticton Indian Band Admin Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Jonathan Kruger

Councillor Inez Pierre

Councillor Travis Kruger

Councillor Clint George

Councillor Kevin Gabriel

Councillor Clint Gabriel

Councillor Dolly Kruger

Councillor Timmothy Lezard

Councillor Joseph Pierre

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
	Rate
Rates For District: District 1	
1 Residential	7.33340
2 Utilities	38.9983
4 Major Industry	15.14160
5 Light Industry	14.79960
6 Business and Other	14.24360
8 Recreational Property/Non-Profit Organization	9.93620
9 Farm	17.86730

PROPERTY CLASS	RATE PER $1000 of assessed Value in:
Rates For District: District 2	
1 Residential	4.53444
2 Utilities	22.52428
4 Major Industry	15.1416
5 Light Industry	11.74979
6 Business and Other	15.2490
8 Recreational Property/Non-Profit Organization	6.48007
9 Farm	9.16503

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band
Property Assessment Law Amending Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND

PROPERTY ASSESSMENT LAW AMENDING LAW, 2016

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands; and

B. The Council of the Penticton Indian Band wishes to amend the *Penticton Indian Band Property Assessment Law, 2015* as set out in this amending law.

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Property Assessment Law Amending Law, 2016*.

2. In this Law,

(a) reference to the "Property Assessment Law" is a reference to the *Penticton Indian Band Property Assessment Law, 2015*; and

(b) the terms used in this Law have the same meaning given to those terms in the Property Assessment Law.

3. The definition of "Notice of Assessment Inspection" in subsection 2(1) of the Property Assessment Law is deleted.

4. Section 4 of the Property Assessment Law is deleted.

5. Section 9 of the Property Assessment Law is deleted and replaced with the following new section 9:

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

6. A new subsection 19(2.1) is inserted into the Property Assessment Law as follows:

(2.1) Where, before December 31 of the taxation year in which the assessment roll certified under section 11 applies, the assessor determines that property that was exempt from taxation under the Taxation Law has become taxable, the assessor must make an entry on a supplementary assessment roll.

7. Subsection 19(3) of the Property Assessment Law is amended by deleting "subsections (1) and (2)" and replacing with "subsections (1), (2) and (2.1)".

8. Paragraph 20(3)(a) of the Property Assessment Law is amended by deleting "thirty (30)" and replacing with "twenty-one (21)".

9. Subsection 20(4) of the Property Assessment Law is amended by deleting "fourteen (14)" and replacing with "twenty-one (21)".

10. Subsection 21(2) of the Property Assessment Law is deleted and replaced with the following new subsection:

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province.

11. Subsection 29(1) of the Property Assessment Law is amended by deleting "sixty (60)" and replacing with "forty-five (45)".

12. Subsection 29(2) of the Property Assessment Law is deleted and replaced with the following new subsection:

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

13. Subsection 31(2) of the Property Assessment Law is amended by deleting "thirty (30)" and replacing with "ten (10)".

14. Section 33 of the Property Assessment Law is deleted and replaced with the following new section:

33. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

15. Section 34 of the Property Assessment Law is amended by deleting the words "ninety (90)" and replacing with the words "forty-five (45)".

16. Subsection 49(1) of the Property Assessment Law is deleted and replaced with the following new subsection:

(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

17. Paragraphs 50(2)(b) and (c) of the Property Assessment Law are deleted and replaced with the following:

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

18. Section 53 of the Property Assessment Law is deleted and replaced with the following new section 53:

53. Notwithstanding section 52,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

19. Schedule III of the Property Assessment Law is deleted and "Schedule III Notice of Assessment Inspection" in the Table of Contents of the Law is deleted.

20. Schedule V of the Property Assessment Law is amended by deleting "thirty (30)" and "fourteen (14)" replacing each of them with "twenty-one (21)" and deleting "sixty (60)" and replacing with "forty-five (45)".

21. For clarity, the Property Assessment Law remains in full force and effect, unaltered except as specifically set out in this Law.

22. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of September 2016, at Penticton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Jonathan Kruger

Councillor Clinton Gabriel

Councillor Kevin Gabriel

Councillor Dolly Kruger

Councillor Clint George

Councillor Travis Kruger

Councillor Timmothy Lezard

Councillor Inez Pierre

Councillor Joseph Pierre

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band
Property Taxation Law Amending Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND

PROPERTY TAXATION LAW AMENDING LAW, 2016

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands; and

B. The Council of the Penticton Indian Band wish to amend the *Penticton Indian Band Property Taxation Law, 2015* as set out in this amending law;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Property Taxation Law Amending Law, 2016*.

2. In this Law,

(a) reference to the "Property Taxation Law" is a reference to the *Penticton Indian Band Property Taxation Law, 2015*; and

(b) the terms used in this Law have the same meaning given to those terms in the Property Taxation Law.

3. Section 4 of the Property Taxation Law is deleted.

4. Section 17 of the Property Taxation Law is deleted and replaced with the following new sections 17 and 17.1:

Amendments to Tax Roll and Tax Notices

17.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

17.1(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) If a supplementary assessment roll has been prepared under the Assessment Law because, in the current taxation year, property that was exempt from taxation has become taxable, the tax

levied in respect of the property must be prorated so that tax is payable only for the part of the year in which the property, or part of it, is taxable.

(3) Where subsection (2) applies, taxes levied for part of a taxation year are imposed on the date that the property has become taxable, despite subsection 12(4).

(4) Where a Tax Notice is given under this section, the Tax Notice must indicate that the taxes are due and payable on the date of mailing of the Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

5. Sections 22 and 23 of the Property Taxation Law are deleted and is replaced with the following new sections 22 and 23:

22.(1) If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of 10 percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

23. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at Fifteen percent (15%) per year.

6. Subsection 25(3) is deleted from the Property Taxation Law and replaced with the following new subsection:

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

7. A new subsection 27(5) is added to the Property Taxation Law as follows:

(7) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

8. Subsection 28(1) of the Property Taxation Law is amended by deleting the words "or commencing any enforcement proceedings".

9. Subsection 31(3) of the Property Taxation Law is deleted.

10. Section 48 of the Property Taxation Law is deleted and replaced with the following new section 48:

48. Notwithstanding section 47,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

11. Schedule IV of the Property Taxation Law is deleted and replaced with a new Schedule IV in the form attached to this Law as Schedule 1, and the title of Schedule IV as set out in the Table of

Contents of the Law is deleted and replaced with "Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes".

12. Schedule VI of the Property Taxation Law is deleted and replaced with a new Schedule VI in the form attached to this Law as Schedule 2.

13. For clarity, the Property Taxation Law remains in full force and effect, unaltered except as specifically set out in this Law.

14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20 day of September, 2016, at Penticton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Jonathan Kruger

Councillor Clinton Gabriel

Councillor Kevin Gabriel

Councillor Dolly Kruger

Councillor Clint George

Councillor Travis Kruger

Councillor Timmothy Lezard

Councillor Inez Pierre

Councillor Joseph Pierre

SCHEDULE 1

SCHEDULE IV

COSTS PAYABLE BY DEBTOR ARISING FROM

THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$ 35.00
2.	For service of notice on each person or place by the First Nation	$ 35.00
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$ 35.00 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE 2

SCHEDULE VI

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Penticton Indian Band Property Taxation Law, 2015*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Costs: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of the Penticton Indian Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Penticton First Nation

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Scowlitz First Nation in the Province of British Columbia,

Scowlitz First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SCOWLITZ FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Scowlitz First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Scowlitz First Nation Property Assessment By-law, 2004*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Scowlitz First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Scowlitz First Nation Property Taxation By-law, 2004.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Lake Errock, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Colin Pennier

Councillor Melvyn Hall

Councillor John Williams Jr.

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 3,182.90
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 0
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$ 0
TOTAL REVENUES		**$ 3,182.90**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	$ 1,432.30
	b. General Administrative	$ 1,432.30
	c. Other General Government	
2.	Contingency Amounts	$ 318.30
TOTAL EXPENDITURES		**$ 3,182.90**
BALANCE		**0**

Note: no service agreements and no reserve funds.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Scowlitz First Nation in the Province of British Columbia,

Scowlitz First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SCOWLITZ FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Scowlitz First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Scowlitz First Nation Property Assessment By-law, 2004*;

"First Nation" means the Scowlitz First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Scowlitz First Nation Property Taxation By-law, 2004.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Lake Errock, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Colin Pennier

Councillor Melvyn Hall

Councillor John Williams Jr.

SCHEDULE

2016 TAX RATES

PROPERTY CLASS	RATE PER THOUSAND DOLLARS OF ASSRESSED VALUE
Class 1 - Residential	0.0
Class 2 - Utilities	73.67823
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	0.0
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	0.0

SCOWLITZ

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Scowlitz considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Scowlitz enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Scowlitz Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Scowlitz;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of February, 2016, at Scowlitz, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of two (2) members of Council was present throughout.

Chief Colin Pennier

Councillor Melvyn Hall

Councillor Johnny Williams II

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Indian Band in the Province of British Columbia,

Seabird Island Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SEABIRD ISLAND BAND

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Seabird Island Band has made the *Seabird Island Band Property Taxation By-law* and the *Seabird Island Band Property Assessment By-law*, which by-laws have been deemed further to section 145 of the Act as property taxation laws;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Seabird Island Band Property Taxation By-law;*

"Council" has the meaning given to that term in the Act;

"First Nation" means the Seabird Island Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxation Law" means the *Seabird Island Band Property Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except for section 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of July, 2016, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

Chief Clem Seymour

Councillor Art Andrew

Councillor James Harris

Councillor Alexis Grace

Councillor Margaret Pettis

Councillor Arlene Andrew

Councillor Marcia Peters

Councillor Jason Campbell

Councillor Vivian Ferguson

Councillor Carol Hope

3

SCHEDULE

ANNUAL BUDGET 2016 AND INTERIM BUDGET 2017

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$ 1,168,875
TOTAL REVENUES	**$ 1,168,875**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	278,770
b. General Administrative	119,888
c. Other General Government	
i. By-law Development	0
ii. Appeals	24,423
2. Protection Services	
a. Policing	
b. Firefighting	136,048
c. Regulatory Measures	
d. Animal and Pest control	10,000
e. Justice	30,623
f. Security	135,000
g. Other Protective Services - Dyking	0
3. Transportation	
a. Roads and Streets	50,000
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	106,199
b. Culture	

c. Heritage Protection		
d. Other Recreation and Culture		133,511
e. Elder's program		60,088
5. Community Development		
a. Education		
b. Planning and Zoning		
c. Community Planning		
d. Economic Development Program		
e. Tourism		
f. Trade and Industry		
g. Land Rehabilitation and Beautification		
h. Other Regional Planning and Development		
i. Education		
j. Other Service		34,365
6. Grants:		
a. Home owner grant equivalents:		1,140
b. Other grants:		
i. Age over 65		275
7. Contingency	$	116,887
TOTAL EXPENDITURES	**$**	**1,237,217**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$68,342
BALANCE	**$ (0)**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. District of Kent – Road Maintenance	$ 14,750 per Annum
b. District of Kent – Sewer Service	$ 1.15 per Cubic meter

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Indian Band in the Province of British Columbia,

Seabird Island Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SEABIRD ISLAND BAND
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Seabird Island Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Seabird Island First Nation Property Assessment By-law*;

"First Nation" means the Seabird Island Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Seabird Island First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4 Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of July, 2016, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

Chief Clem Seymour

Councillor Art Andrew

Councillor James Harris

Councillor Alexis Grace

Councillor Margaret Pettis

Councillor Arlene Andrew

Councillor Marcia Peters

Councillor Jason Campbell

Councillor Vivian Ferguson

Councillor Carol Hope

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.10153	7.10153
Class 2 - Utilities	73.67823	73.67823
Class 5 - Light Industry	21.00927	21.00927
Class 6 - Business and Other	17.24980	17.24980
Class 8 - Recreational Property/Non-Profit Organization	11.71961	11.71961
Class 9 - Farm	23.18676	23.18676
Class 10 - Prescribed Railway Rights of Way	66.76281	44.85326

SEMIAHMOO FIRST NATION

FINANCIAL ADMINISTRATION LAW, 2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Semiahmoo First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Semiahmoo First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Semiahmoo First Nation Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Semiahmoo First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(3) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(4) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(5) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(3) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least five (5) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(3) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(3) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(3) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(4) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(5) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(3) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(4) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(3) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(3) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(4) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(3) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(3) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(4) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(3) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(3) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(4) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(5) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(6) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(3) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(4) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(5) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(3) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(4) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(5) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(3) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(4) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(3) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(4) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(3) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(3) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(3) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(4) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(3) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(4) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of November, 2016, at Surrey, in the Province of Briotish Columbia at a duly called and conducted Council meeting at which the required quorum of two (2) members of Council was present throughout.

CHIEF WILLARD COOK

COUNCILLOR JOANNE CHARLES

COUNCILLOR ROXANNE CHARLES

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART VII - Interpretation

Interpretation

109.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

110.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART VIII - Councillors and Committee Members

Application

111. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

112.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

113.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(3) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(5) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

114.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

115.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(4) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

116.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

117.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

118.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART IX - Officers and Employees

Application

119. This Part applies to all officers and employees of the First Nation.

General Obligations

120.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

121. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

122.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

123.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

124.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

125.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART X - Contractors

Application

126.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

127. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

128.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(3) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(4) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

129.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

130. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

131. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Semiahmoo First Nation in the Province of British Columbia,

Semiahmoo First Nation Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SEMIAHMOO FIRST NATION
PROPERTY ASSESSMENT LAW, 2016

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SCHEDULES
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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Semiahmoo First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Semiahmoo First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Semiahmoo First Nation Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll and a revised assessment roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Semiahmoo First Nation, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 11 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Semiahmoo First Nation Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part,

section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI
ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before

(a) January 31 for taxation years in which the assessor is a person other than the British Columbia Assessment Authority, and

(b) December 31 of the preceding year for taxation years in which the assessor is the British Columbia Assessment Authority,

the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll and on or before

(a) January 31 for taxation years in which the assessor is a person other than the British Columbia Assessment Authority, and

(b) December 31 of the preceding year for taxation years in which the assessor is the British Columbia Assessment Authority,

the assessor must

(c) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law, and

(d) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection (1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The assessor must, on or before

(a) January 31 for taxation years in which the assessor is a person other than the British Columbia Assessment Authority, and

(b) December 31 of the preceding year for taxation years in which the assessor is the British Columbia Assessment Authority,

mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 13(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor must omit

that information from a notice provided under subsection (6).

PART VII
ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

18.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

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PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province and at least one (1) member who is a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty dollars ($30).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be

severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

56. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of October, 2016, at Surrey, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Willard Cook

Councillor Joanne Charles

Councillor Roxanne Charles

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SEMIAHMOO FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:

_____

DATE OF REQUEST: _____

PURSUANT to Part V of the *Semiahmoo First Nation Property Assessment Law, 2016,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Semiahmoo First Nation

Dated: _____, 20___.

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Semiahmoo First Nation Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20___ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Semiahmoo First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Semiahmoo First Nation Property Assessment Law, 2016*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Semiahmoo First Nation Property Assessment Law, 2016* and must be delivered to the Assessor at the following address:

_____

Tax Administrator for the Semiahmoo First Nation

Dated: _____, 20___ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Semiahmoo First Nation

PURSUANT to the provisions of the *Semiahmoo First Nation Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Semiahmoo First Nation

PURSUANT to the provisions of the *Semiahmoo First Nation Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____	_____
Name of Complainant (please print)	Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Semiahmoo First Nation

PURSUANT to the provisions of the *Semiahmoo First Nation Property Assessment Law, 2016*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board for Semiahmoo First Nation

Dated: _____ , 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Semiahmoo First Nation in respect of the assessment of _____ [describe interest in land].
The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board for Semiahmoo First Nation

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Semiahmoo First Nation, hereby certify that this is the Semiahmoo First Nation [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Semiahmoo First Nation Property Assessment Law, 2016*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Semiahmoo First Nation in the Province of British Columbia,

Semiahmoo First Nation Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SEMIAHMOO FIRST NATION

PROPERTY TAXATION LAW, 2016

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IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Semiahmoo First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Semiahmoo First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Semiahmoo First Nation Property Taxation Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Semiahmoo First Nation Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Band Administrator" means the person appointed to that position by the Council from time to time;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Semiahmoo First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection

2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Band Administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1,

July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(e) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

Revitalization Tax Exemption

8.(1) In this section a "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(2) A revitalization program is hereby established to encourage and support one (1) or more of the following objectives respecting lands within the reserve:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization.

(3) Under this section, an interest in land may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $125,000, if the objective provided for in the revitalization agreement is social or cultural revitalization.

(4) A revitalization agreement must be final and executed by both parties prior to October 31st in the year before the taxation exemption is to go into effect and must

(a) describe the interest in land, or proposed interest in land, that is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands that are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement coming into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land that is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent taxpayer does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement; and

(e) provide that the tax administrator is responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(5) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (3)(b)(i), (ii) or (iii) is made.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(8) Where a revitalization agreement is in effect, the Council may terminate the agreement by resolution only

(a) at the request of the holder; or

(b) if the holder or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(9) Upon termination of the revitalization agreement by Council under subsection (8)

(a) the tax administrator must, within ten (10) days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach as the case may be;

(c) the tax administrator must give written notice to the holder of

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in the notice given under paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing set out in a notice under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

PART VI
GRANTS

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government; or

(c) to promote economic development by members on the reserve.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Semiahmoo First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those

properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

16.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 15(3) and (4) apply.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(a) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his

or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII
SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws

applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of

taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of October, 2016, at Surrey, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Willard Cook

Councillor Joanne Charles

Councillor Roxanne Charles

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SEMIAHMOO FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to Part VIII of the *Semiahmoo First Nation Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than fourteen (14) days after the date of this request, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Semiahmoo First Nation

Dated: _____, 20___.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Semiahmoo First Nation Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Semiahmoo First Nation, located at _____, BC, during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Semiahmoo First Nation Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years):	$_____
Penalties:	$_____
Interest:	$_____
Costs: [insert details]	$_____
Total Payable	$_____

_____

Tax Administrator for the Semiahmoo First Nation

Dated: _____, 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice:	$ 250
2.	For service of notice on each person or place by the First Nation:	$ 250
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule: (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$100 $ 50 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Semiahmoo First Nation Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the Semiahmoo First Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Semiahmoo First Nation Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of the Semiahmoo First Nation, located at 16049 Beach Road, Surrey, BC, during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Semiahmoo First Nation

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Semiahmoo First Nation Property Taxation Law, 2016*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Semiahmoo First Nation

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Semiahmoo First Nation will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to Part XIII of the *Semiahmoo First Nation Property Taxation Law, 2016, will* be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Semiahmoo First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *Semiahmoo First Nation Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the _____ First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Semiahmoo First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Semiahmoo First Nation Property Taxation Law, 2016*.

_____
Tax Administrator for the Semiahmoo First Nation

Dated: _____, 20___.

SCHEDULE IX

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Semiahmoo First Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Semiahmoo First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Semiahmoo First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Semiahmoo First Nation Property Taxation Law, 2016*.

_____
Tax Administrator for the Semiahmoo First Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Semiahmoo First Nation Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Semiahmoo First Nation

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seton Lake First Nation in the Province of British Columbia,

Seton Lake First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SETON LAKE FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Seton Lake First Nation duly enacts as follows:

1.This Law may be cited as the *Seton Lake First Nation Annual Expenditure Law,2016.*

2.In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Seton Lake First Nation Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Seton Lake First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Seton Lake First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 7 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of May, 2016, at Shalalth, in the Province of British Columbia.

A quorum of Council consists of ~~two (2)~~ Four (4) members of Council. SMP

Chief Larry Casper Jr.

Councillor Ida Mary Peter

Councillor Cliff Casper

Councillor Phyllis Peters

Councillor Randy ~~Peters~~ James SMP

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 23,091.65
TOTAL REVENUES	**$23,091.65**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$1,091.65
c. Other General Government (BC Assessment)	$1,750
2. Protection Services	
a. Policing	
b. Firefighting	$3,000
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$3,200
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	$5,000
b. Culture	
c. Heritage Protection	$2,000
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	$2,000
c. Community Planning	
d. Economic Development Program	

e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	$3,000
h. Other Regional Planning and Development	$1,550
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Contingency Amounts	$500
TOTAL EXPENDITURES	**$23,091.65**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seton Lake First Nation in the Province of British Columbia,

Seton Lake First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SETON LAKE FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Seton Lake First Nation duly enacts as follows:

1. This Law may be cited as the *Seton Lake First Nation Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Seton Lake First Nation Property Assessment Law, 2015;*

"First Nation" means the Seton Lake First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Seton Lake First Nation Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of May, 2016, at Shalalth, in the Province of British Columbia.

A quorum of Council consists of ~~four~~ (4) members of Council.

JMP

Chief Larry Casper Jr

Councillor Ida Mary Peter

Councillor Cliff Casper

Councillor Randy ~~Peters~~ James

JMP

Councillor Phyllis Peters

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 – Utilities	22.4999
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Shuswap Indian Band Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Shuswap Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Shuswap Indian Band Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) Part 1 of the Schedule; and

(b) sections 1 to 6, and section 8, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of May, 2016, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Barb Cote

Councillor Timothy Eugene

Councillor Rosalita Pascal

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 649,899.03
TOTAL REVENUES	**$ 649,899.03**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	120,000.00
b. General Administrative	125,435.45
c. Other General Government	15,000.00
2. Protection Services	
a. Fire Protection	32,010.00
3. Transportation	
a. Roads and Streets	27,000.00
b. Snow and Ice Removal	12,000.00
4. Community Development	
a. Housing	32,000.00
b. Community Planning	10,000.00
c. Land Rehabilitation and Beautification	5,000.00
5. Fiscal Services	
a. Other Fiscal Services- CP Rail	36,084.58
6. Other Services	
a. Education	32,000.00
b. Other Service- RDEK	72,869.00
c. BC Assessment	7,000.00
7. Grants:	
a. Home owner grant equivalents:	43,500.00
8. Contingency	$40,000.00
9. Transfers into Reserve Funds	
a. Capital Infrastructure Improvement	$ 40,000.00
TOTAL EXPENDITURES	$649,899.03
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a.	**Regional District of East Kootenay Agreement**	$ 72,869.00
b.	RDEK Fire Protection	$ 32,010.00
c.	BC Assessment	$ 7,000.00

Note: This Budget includes the attached Appendix.

Appendix

Reserve Fund Balances

1. Capital Infrastructure Replacement	
Beginning balance as of April 1, 2016 :	$ 0
Transfers out	
a. to local revenue account:	$ 0
b. to _____ reserve fund as a transfer:	$ 0
c. moneys borrowed for another purpose:	$ 0
Transfers in	
a. from local revenue account:	$ 0
b. from _____ reserve fund as a transfer to fund:	$ 0
c. borrowed moneys repaid to fund:	$ 0
Interest earned in current year:	$ 0
Ending balance as of March 31, 2017:	$ 0
2. Capital Infrastructure Improvement	
Beginning balance as of April 1, 2016 :	$ 40,000.00
Transfers out	
a. to local revenue account:	$ 0
b. to Capital Infrastructure Replacement reserve fund as a transfer:	$ 0
c. moneys borrowed for another purpose:	$ 0
Transfers in	
a. from local revenue account:	$ 40,000.00
b. from Capital Infrastructure Replacement reserve fund as a transfer to fund:	$ 0
c. borrowed moneys repaid to fund:	$ 0
Interest earned in current year:	$ 1,000.00
Ending balance as of March 31, 2017:	$ 81,000.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHUSWAP INDIAN BAND

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Shuswap Indian Band Property Assessment Law, 2008*;

"First Nation" means the Shuswap Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of May, 2016, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Barb Cote

Councillor Timothy Eugene

Councillor Rosalita Pascal

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000 of Assessed Value
Class 1 – Residential	7.2462
Class 2 – Utilities	32.229278
Class 5 - Light Industry	19.00587
Class 6 - Business and Other	12.702915
Class 8 - Recreational Property/Non-Profit Organization	8.0676

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Annual Expenditure Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWOWHAMEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Shxw'ōwhámel First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016 and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017 and ending March 31, 2018, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May, 2016, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1. Local revenues for current fiscal year:		
a. Property Tax		$80,018.30
TOTAL REVENUES		**$80,018.30**
PART 2: EXPENDITURES		
1. General Government Expenditures		32,000.00
a. Executive and Legislative	$20,000.00	
b. General Administrative	10,000.00	
c. Other General Government	2,000.00	
2. Protection Services		10,000.00
a. Policing		
b. Firefighting	10,000.00	
c. Regulatory Measures		
d. Other Protective Services		
3. Transportation		4,000.00
a. Roads and Streets	2,000.00	
b. Snow and Ice Removal	2,000.00	
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		8,000.00
a. Recreation	3,000.00	
b. Elders Program	3,000.00	
c. Other Recreation and Culture	2,000.00	
5. Community Development		12,000.00
a. Education	1,000.00	
b. Housing	5,000.00	
c. Planning and Zoning	1,000.00	
d. Community Planning	2,000.00	
e. Economic Development Program	2,000.00	
f. Heritage Protection	1,000.00	
6. Environment Health Services		6,000.00
a. Water Purification and Supply	1,000.00	

b. Sewage Collection and Disposal	1,000.00	
c. Garbage Waste Collection and Disposal	4,000.00	
7. Other Services		2,000.00
a. Health	2,000.00	
8. Contingency Amounts		6,018.30
TOTAL EXPENDITURES		**$80.018.30**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

District of Hope – Fire Fighting Services	$20,263/year
Fraser Valley Regional District – Garbage Collection and Disposal	$6,600/year

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Annual Rates Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWOWHAMEL FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*;

"First Nation" means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

1

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May, 2016, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

SCHEDULE

TAX RATES

OHAMIL IR NO. 1 PROPERTY CLASS	**RATE PER $1,000 OF ASSESSED VALUE**
Class 1 – Residential	10.71427
Class 2 – Utilities	59.13579
Class 4 - Major Industry	32.93419
Class 5 - Light Industry	25.71930
Class 6 - Business and Other	24.45483
Class 8 - Recreational Property/Non-Profit Organization	14.86631
Class 9 - Farm	26.51178

WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	**RATE PER $1,000 OF ASSESSED VALUE**
Class 1 – Residential	7.10153
Class 2 – Utilities	73.67823
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	21.00927
Class 6 - Business and Other	17.24980
Class 8 - Recreational Property/Non-Profit Organization	11.71961
Class 9 - Farm	26.18676

KUTHLALTH NO. 3 PROPERTY CLASS	**RATE PER $1,000 OF ASSESSED VALUE**
Class 1 – Residential	10.71427
Class 2 – Utilities	59.13579
Class 4 - Major Industry	32.93419
Class 5 - Light Industry	25.71930
Class 6 - Business and Other	24.45483
Class 8 - Recreational Property/Non-Profit Organization	14.86631
Class 9 - Farm	26.51178

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWHA:Y VILLAGE

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Shxwhá:y Village Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Shxwhá:y Village, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Shxwhá:y Village Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 41, 2018, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

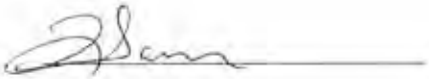
(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

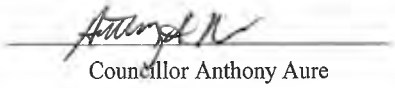
THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of June, 2016, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Gladstone



Councillor Tina Sam



Councillor Anthony Aure

Councillor Daniel Rapada

Councillor Bonnie Russell

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$66727
TOTAL REVENUES	**$66727**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$5000
b. General Administrative	$10009
c. Other General Government	
2. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	$5000
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	$45050
h. Other Regional Planning and Development	
3. Contingency Amounts	$1668
TOTAL EXPENDITURES	$66727
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWHA:Y VILLAGE

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Shxwhá:y Village Property Assessment Law, 2015*;

"First Nation" means the Shxwhá:y Village, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shxwhá:y Village Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of June, 2016, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Gladstone

Councillor Tina Sam

Councillor Anthony Aure

Councillor Daniel Rapada

Councillor Bonnie Russell

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 – Residential	7.63128	7.82012
Class 2 – Utilities	55.21799	56.75753
Class 4 - Major Industry	-	-
Class 5 - Light Industry	16.08138	16.44277
Class 6 - Business and Other	15.96432	16.33322
Class 8 - Recreational Property/Non-Profit Organization	7.86460	8.03294
Class 9 - Farm	29.88783	30.75640

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Simpcw First Nation in the Province of British Columbia,

Simpcw First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SIMPCW FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Simpcw First Nation Annual Expenditure Law, 2016*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Simpcw First Nation Property Assessment Law*, 2009;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Simpcw First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Simpcw First Nation Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2016, at North Thompson I.R. #1 in the Province of British Columbia

A quorum of Council consists of four (4) members of Council.

Chief Nathan Matthew

Councillor Christine Donald

Councillor Thomas Eustache

Councillor Donald Matthew

Councillor Ronald Lampreau Jr.

Councillor George Lampreau

Councillor Jules Philip Jr.

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$2,093.89
TOTAL REVENUES	**$2,093.89**

PART 2: EXPENDITURES

1. General Government Expenditures	
b. General Administrative	$2,072.89
2. Contingency Amounts	$ 21.00
TOTAL EXPENDITURES	**$2,093.89**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ -
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ -
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Simpcw First Nation in the Province of British Columbia,

Simpcw First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SIMPCW FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Simpcw First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Simpcw First Nation Property Assessment Law, 2009*;

"First Nation" means the Simpcw First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Simpcw First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June 2016, at North Thompson I.R. #1 in the Province of British Columbia

A quorum of Council consists of four (4) members of Council.

Chief Nathan Matthew

Councillor Christine Donald

Councillor Thomas Eustache

Councillor Donald Matthew

Councillor Ronald Lampreau Jr.

Councillor George Lampreau

Councillor Jules Philip Jr.

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 – Utilities	44.93324
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKAWAHLOOK FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Skawahlook First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Skawahlook First Nation Property Assessment By-Law, 2004*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Skawahlook First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Skawahlook First Nation Property Taxation By-Law, 2004.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16 day of June, 2016, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen Chapman

Councillor Debra Schneider

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$156,557.46
TOTAL REVENUES	**$156,557.46**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	19,000.00
b. Other General Government	90,000.00
2. Protection Services	
a. Firefighting	4,000.00
3. Transportation	
a. Roads and Streets	1,500.00
b. Snow and Ice Removal	1,500.00
4. Recreation and Cultural Services	
a. Culture	2,000.00
5. Community Development	
a. Community Planning	10,000.00
b. Economic Development Program	9,901.71
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	3,000.00
7. Contingency Amounts	15,655.75
TOTAL EXPENDITURES	**$156,557.46**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

Note: Skawahlook First Nation has the following service agreements with 3rd party service providers, & the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **District of Kent**	$3,000
b. **Big Red Fire Protection**	$1,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKAWAHLOOK FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Skawahlook First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Skawahlook First Nation Property Assessment By-Law, 2004*;

"First Nation" means the Skawahlook First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skawahlook First Nation Property Taxation By-Law, 2004*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16 day of June, 2016, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen Chapman

Councillor Debra Schneider

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 TOTAL ASSESSED VALUE
Class 1 – Residential	7.10153
Class 2 – Utilities	73.67823

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKAWAHLOOK FIRST NATION

PROPERTY ASSESSMENT LAW, 2016

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SKAWAHLOOK FIRST NATION

PROPERTY ASSESSMENT LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Skawahlook First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Skawahlook First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the First Nations Fiscal Management Act;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Skawahlook First Nation Property Assessment Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2. (1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Skawahlook First Nation, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the Indian Act;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 11 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Skawahlook First Nation Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the Emergency Program Act (BC) are exempt from assessment under this Law.

PART V
REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI
ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before:

(a) January 31 for taxation years in which the assessor is a person other than the British Columbia Assessment Authority; and

(b) December 31 of the preceding year for taxation years in which the assessor is the British Columbia Assessment Authority;

the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 56 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

10. On completion of an assessment roll and on or before:

(a) January 31 for taxation years in which the assessor is a person other than the British Columbia Assessment Authority; and

(b) December 31 of the preceding year for taxation years in which the assessor is the British Columbia Assessment Authority;

the assessor must

(c) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(d) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 13(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The assessor must, on or before:

(a) January 31 for taxation years in which the assessor is a person other than the British Columbia Assessment Authority; and

(b) December 31 of the preceding year for taxation years in which the assessor is the British Columbia Assessment Authority;

mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 13(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII
ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

18.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practising member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessement Review Boar must include at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) The First Nation must remunerate

(a) the chair (or acting chair) for his or her services at a rate of one hundred and fifty dollars ($150.00) per hour,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at a rate of one hundred and fifty dollars ($150.00) per hour, and

(c) a member (or a replacement member appointed to act), other than those referenced in paragraphs (a) and (b), for his or her services at a rate one hundred dollars ($100.00) per hour,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1)A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(1) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(2) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the Criminal Code;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice:

c/o Skawahlook First Nation
58611-A Lougheed Highway
Agassiz, BC, V0M 1A2

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 48, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held in camera.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty dollars ($30.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the First Nation's administrative office, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 5:00 pm local time on a business day is considered delivered at 9:00 am local time on the next business day.

Appeals

50.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form,

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

56. The *Skawahlook First Nation Property Assessment By-law No. (2004)*, as amended, is hereby repealed in its entirety.

Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of August, 2016, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen Chapman

Councillor Debra Schneider

SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR FOR THE SKAWAHLOOK FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:

_____

_____

DATE OF REQUEST: _____

PURSUANT to section 7 of the *Skawahlook First Nation Property Assessment Law, 2016* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Skawahlook First Nation

Dated: _____, 20___.

SCHEDULE III
DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Skawahlook First Nation Property Assessment Law, 2016;*

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____.

Signed: _____
[please print name]

Dated: _____, 20___.

SCHEDULE IV
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Skawahlook First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Skawahlook First Nation Property Assessment Law, 2016*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the Skawahlook First Nation Property Assessment Law, 2016, and must be delivered to the Assessor at the following address: [insert address].

_____
Assessor for the Skawahlook First Nation

Dated: _____, 20___.

SCHEDULE V
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Skawahlook First Nation
[address as set out on the assessment notice]

PURSUANT to the provisions of the *Skawahlook First Nation Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VI
NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Skawahlook First Nation
[address as set out on the assessment notice]

PURSUANT to the provisions of the *Skawahlook First Nation Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____
Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Skawahlook First Nation
[address]

PURSUANT to the provisions of the *Skawahlook First Nation Property Assessment Law, 2016* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____
Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE VIII
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____
(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____
Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE IX
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____ First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE X
CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Skawahlook First Nation, hereby certify that this is the Skawahlook First Nation [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Skawahlook First Nation Property Assessment Law, 2016*.

_____
(Signature of Assessor)

Dated _____, 20___ at _____ , _____.
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKAWAHLOOK FIRST NATION

PROPERTY TAXATION LAW, 2016

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SKAWAHLOOK FIRST NATION
PROPERTY TAXATION LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Skawahlook First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Skawahlook First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Skawahlook First Nation Property Taxation Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2. (1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the Skawahlook First Nation Property Assessment Law, 2016;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Skawahlook First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3. (1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Chief and Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Tax Exemption

8.(1) A revitalization program is hereby established to encourage one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization, of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $125,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) A proponent for an exemption under this section further to the category of economic revitalization will be deemed to have made the qualified level of investment prescribed under subparagraph (2)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(8) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under subsection (5), or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(9) Upon termination of the revitalization agreement by Council under subsection (8):

(a) the tax administrator must, within 10 days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the subsection (5) criteria; and

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement or ceased to meet the subsection (5) criteria;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(10) In this section "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(11) In this section "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI
GRANTS

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(2) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(3) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (3) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before August 1 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Skawahlook First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before June 30 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(2) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 30 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

16.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 15(3) and (4) apply.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under paragraph (a) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in paragraph (a).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50.00) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or any portion of the taxes remains unpaid after August 1 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after August 1 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(2) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has,

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.1 The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII
SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30 (1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b)) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47.(1) Notwithstanding section 46,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

52. The *Skawahlook First Nation Property Taxation By-law (2004)* is hereby repealed in its entirety.

Force and Effect

53. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of August, 2016, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen Chapman

Councillor Debra Schneider

SCHEDULE I –

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR

FOR THE SKAWAHLOOK FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

DATE OF REQUEST: _____

PURSUANT to Part VIII of the *Skawahlook First Nation Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Skawahlook First Nation

Dated: _____, 20___.

SCHEDULE II –

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

PURSUANT to the provisions of the *Skawahlook First Nation Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before August 1 20__. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Skawahlook First Nation, located at 58611-A Lougheed Highway, Agassiz, British Columbia, V0M 1A2 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by August 1 20__ shall incur penalties and interest in accordance with the *Skawahlook First Nation Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: [insert details]	$_____
Total Payable	$_____

_____
Tax Administrator for the Skawahlook First Nation

Dated: _____, 20___.

SCHEDULE III –

COSTS PAYABLE BY DEBTOR ARISING FROM THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$250.00
2.	For service of notice on each person or place by the First Nation	$250.00
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII not including costs otherwise recovered under this Schedule, and (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$100.00 per person/ per hour
6.	Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be	charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Skawahlook First Nation Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the Skawahlook First Nation

Dated: _____, 20___.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Skawahlook First Nation Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15 %) per year.

Payments must be made at the offices of the Skawahlook First Nation, located at 58611 – A Lougheed Highway, Agassiz, British Columbia, V0M 1A2 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____
Tax Administrator for the Skawahlook First Nation

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Skawahlook First Nation Property Taxation Law, 2016*, seizing the personal property described as follows:

   [general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

   (a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

   (b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Skawahlook First Nation

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Skawahlook First Nation will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to Part XIII of the *Skawahlook First Nation Property Taxation Law, 2016*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Skawahlook First Nation

Dated: _____, 20___.

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Skawahlook First Nation Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Skawahlook First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Skawahlook First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

    (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

    (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Skawahlook First Nation Property Taxation Law, 2016*.

_____
Tax Administrator for the Skawahlook First Nation

Dated: _____, 20___.

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SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Skawahlook First Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Skawahlook First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Skawahlook First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

   (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

   (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Skawahlook First Nation Property Taxation Law, 2016.*

_____
Tax Administrator for the Skawahlook First Nation

Dated: _____, 20___.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Skawahlook First Nation Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for the Skawahlook First Nation

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKEETCHESTN INDIAN BAND

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

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

"Assessment Law" means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skeetchestn Indian Band Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1 2016, and ending March 31 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1 2017, and ending March 31 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2016, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Ron Ignace

Councillor Terry Denault

Councillor Darrel Draney

Councillor Gabe Jules

Councillor Marshall Gonzales

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 581,744
TOTAL REVENUES	**$ 581,744**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$ 465,403
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	$ 7,109
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	

6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	$ 103,031
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
i.	$
ii.	$
iii.	$
10. Contingency Amounts	$ 6,201
TOTAL EXPENDITURES	$ 581,744

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **BC Hydro Street Lighting Agreement** $ 7,109

Note: This Budget includes the one attached Appendix.

Appendix A

Reserve Fund Balances

1. Capital Sinking Fund	
Beginning balance as of April 1, 2016 :	$ 116,922
Transfers out	
a. to local revenue account:	$
Transfers in	
a. from local revenue account:	$
b. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 2
Ending balance as of March 31, 2017:	$ 116,924
2. Program Stabilization Fund	
Beginning balance as of April 1, 2016 :	$ 275,741
Transfers out	
a. to local revenue account:	$
Transfers in	
a. from local revenue account:	$
b. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 14
Ending balance as of March 31, 2017:	$ 275,755

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKEETCHESTN INDIAN BAND

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means *the Skeetchestn Indian Band Property Assessment Law, 2008*;

"First Nation" means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2016, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Ron Ignace

Councillor Terry Deneault

Councillor Darrel Draney

Councillor Gabe Jules

Councillor Marshall Gonzales

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000
Class 1 – Residential	5.4566
Class 2 – Utilities	26.6796
Class 6 - Business and Other	14.6325

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKOWKALE FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Skowkale First Nation Property Assessment Law 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Skowkale First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Skowkale First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except section 7.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Willy Hall

Councillor Samuel Archie

Councillor Dustin Hall

Councillor Jeffery Point

Councillor Derek Sepass

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$ 630,062
b. Property Transfer Tax	$ 35,000
TOTAL REVENUES:	**$ 665,062**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$ 60,000
b. Other General Government	$ 34,850
2. Protection Services	
a. Local Service Agreement	$101,753
3. Transportation	
a. Roads and Streets	$ 10,000
b. Snow and Ice Removal	$ 4,000
c. Local Service Agreement	$ 53,778
4. Recreation and Cultural Services	
a. Recreation	$101,826
b. Local Service Agreement	$ 59,903
5. Community Development	
a. Local Service Agreement	$ 10,528
6. Environment Health Services	

a. Sewage Collection and Disposal	$ 5,000
b. Garbage Waste Collection and Disposal	$ 5,000
c. Local Service Agreement - General E.H.	$ 21,435
d. Local Service Agreement - Water/Sewer	$ 44,242
7. Grants	
a. Homeowner Grants	$190,513
8. Contingency Amounts	
a. Contingency Amounts	$ 7,234
TOTAL EXPENDITURES:	**$710,062**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 45,000
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. City of Chilliwack	$291,639

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKOWKALE FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Skowkale First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Skowkale First Nation Property Assessment Law 2011*;

"First Nation" means the Skowkale First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skowkale First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Willy Hall

Councillor Dustin Hall

Councillor Derek Sepass

Councillor Samuel Archie

Councillor Jeffery Point

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
1 Residential	7.63128	7.82012
2 Utilities	55.21799	56.75753
6 Business and Other	15.96432	16.33322

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Songhees First Nation in the Province of British Columbia,

Songhees First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SONGHEES FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Songhees First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Songhees First Nation Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Songhees First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Songhees First Nation Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except sections 7 and 9.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Victoria, in the Province of British Columbia

A quorum of Council consists of four (4) members of Council.

Chief Ron Sam

Councillor Garry Albany

Councillor Frank George Sr

Councillor Jacqueline Albany

Councillor Karen Tunkara

Councillor John Rice Jr

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax		1,131,246
2. Other Revenue		
b. BC HOG Benefits		80,000
c. Pet Licensing		1,000
d. Permits and Fees		1,500
e. Payment in Lieu of Taxes PWGSC		45,000
	Total:	**$1,258,746**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Administrative	150,000
b. Governance	121,984
c. BC Assessment	10,000
2. Protection Services	
a. Bylaw Enforcement	75,000
b. Fire Protection	130,000
c. Emergency Measures	25,000
d. Emergency Equipment	5,000
3. Transportation	
a. Road Repairs / Grounds keeping	40,000
4. Recreation and Cultural Services	
a. Community Events	40,000
5. Environment Health Services	
a. CRD Sewer and Water	80,000
b. Annual refuse collection and disposal	30,000
6. Other Services	
a. CRD Regional District Hospital	50,000
7. Grants	

a. Homeowner Grants	125,000
b. Additional Grants	245,000
8. Contingency Amounts	
a. Contingency Amounts	11,762
9. Transfers into reserve funds	
a. Capital Projects Reserve Fund	120,000
	Total: $1,258,746
	Balance: 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. BC Assessment Authority, Assessment Services $10,000

b. Capital Regional District, Comprehensive Services $80,000

c. View Royal Fire Dept, Fire Protection and Emergency Management Services $155,000

Note: This Budget includes one Appendix.

Appendix

Reserve Fund Balances

1. Income Stabilization Fund	
Beginning balance as of April 1, 2016 :	$478,700
Interest earned in current year:	$2,000
Ending balance as of March 31, 2017:	$480,700
2. Capital Reserve Fund	
Beginning balance as of April 1, 2016 :	$902,906
Transfers in	
a. from local revenue account:	$120,000
Interest earned in current year:	$10,000
Ending balance as of March 31, 2017:	$1,032,906

3

5

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Songhees First Nation in the Province of British Columbia,

Songhees First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SONGHEES FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Songhees First Nation Annual Rates Law, 2016,*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Songhees First Nation Property Assessment Law, 2008*;

"First Nation" means the Songhees First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Songhees First Nation Property Taxation Law, 2008.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where

a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars ($350), and

b) no taxpayer for that taxable property is sixty-five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding section 3, where

a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars ($100), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age,

the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

7. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay

to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of April, 2016, at Victoria, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ron Sam

Councillor Gary Albany

Councillor Frank George Sr

Councillor Jacqueline Albany

Councillor Karen Tunkara

Councillor John Rice Jr

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000
British Columbia	
Class 1 – Residential	7.648631
Class 2 – Utilities	44.532383
Class 4 - Major Industry	59.170768
Class 6 - Business and Other	17.642188

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Soowahalie First Nation in the Province of British Columbia,

Soowahlie First Nation Annual Expenditure Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SOOWAHLIE FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Soowahlie First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Soowahlie First Nation Property Assessment Law, 2014*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Soowahlie First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Soowahlie First Nation Property Taxation Law, 2014.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 7 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax THIS LAW IS HEREBY DULY ENACTED by Council on the 2 day of June, 2016, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of two (3) members of Council.

Brenda Wallace

Chief Brenda Wallace

Councillor Kevin Kelly

Marcella Commodore

Councillor Marcella Commodore

Tanya Commodore

Councillor Tanya Commodore

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 14,978
TOTAL REVENUES	**$ 14,978**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 1,000
b. General Administrative	$ 3,800
c. Other General Government (BC Assessment)	$ 500
2. Protection Services	
a. Policing	
b. Firefighting	$ 3,000
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	$ 4,000
a. Roads and Streets	$ 2,478
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	

f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Contingency Amounts	$ 200
TOTAL EXPENDITURES	**$ 14,978**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Soowahalie First Nation in the Province of British Columbia,

Soowahlie First Nation Annual Rates Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SOOWAHLIE FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Soowahlie First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Soowahlie First Nation Property Assessment Law, 2014;*

"First Nation" means the Soowahlie First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Soowahlie First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2 day of June, 2016, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of two (3) members of Council.

Brenda Wallace
Chief Brenda Wallace

Councillor Kevin Kelly

Marcella Commodore
Councillor Marcella Commodore

Tanya Commodore
Councillor Tanya Commodore

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 – Residential	4.6684
Class 2 – Utilities	23.8521
Class 4 - Major Industry	17.4500
Class 5 - Light Industry	14.2880
Class 6 - Business and Other	12.6533
Class 8 - Recreational Property/Non-Profit Organization	5.8150
Class 9 - Farm	9.1950

SOOWAHLIE

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Soowahlie considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Soowahlie enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Soowahlie Financial Administration Law, 2016*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Soowahlie;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of January, 2016, at Cultus Lk., in the Province of B.C. at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Brenda Wallace
Chief Brenda Wallace

Marcella Commodore
Councillor Marcella Commodore

Tanya Commodore
~~Councillor Tanya Douglas~~
Tanya Commodore

Ki Kelly
Councillor Kevin Kelly Jr.

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Splatsin First Nation in the Province of British Columbia,

Splatsin First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SPLATSIN FIRST NATION
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Splatsin First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Splatsin First Nation Property Assessment Law, 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Splatsin First Nation, being a Band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxation Law" means the *Splatsin First Nation Property Taxation Law, 2011.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018, is comprised of:

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget cease to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend the Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of May 2016 at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

CHIEF WAYNE CHRISTIAN

COUNCILLOR GEORGE DENNIS III

COUNCILLOR EDNA FELIX

COUNCILLOR DANIEL JOE

COUNCILLOR GEORGE WILLIAM

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1 – REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax	80,400.00	
b. Interest Earned	400.00	
TOTAL REVENUES		**$80,800.00**

PART 2 – EXPENDITURES

1. General Government Expenditures		
a. General Administrative	27,120.00	
2. Protection Services		
a. Other Protective Services	5,000.00	
3. Transportation		
a. Snow and Ice Removal	10,000.00	
4. Recreation and Culture		
a. Cultural	2,600.00	
5. Environment Health Services		
a. Garbage, Waste Collection and Disposal	15,000.00	
b. Recycling	5,000.00	
6. Grants		
a. Home Owner Grant Equivalents	8,000.00	
7. Contingency Amounts	8,080.00	
TOTAL EXPENDITURES		**$80,800.00**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Splatsin First Nation in the Province of British Columbia,

Splatsin First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SPLATSIN FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Splatsin First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Splatsin First Nation Property Assessment Law, 2011*;

"First Nation" means the Splatsin First Nation, being a Band named in the schedule to the Act;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable property" means property on a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Splatsin First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of May 2016, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

CHIEF WAYNE CHRISTIAN

COUNCILLOR GEORGE DENNIS III

COUNCILLOR EDNA FELIX

COUNCILLOR DANIEL JOE

COUNCILLOR GEORGE WILLIAM

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	7.8504
Class 2 – Utilities	60.7773
Class 5 – Light Industry	20.3406
Class 6 – Business & Other	16.7619
Class 9 – Farm	11.8509

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUAMISH NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Squamish Real Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Squamish Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Squamish Real Property Taxation Law, 2010.*

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017 is set out in the column labeled "Interim Budget 2016"in the Schedule 1 attached to this Law, and those expenditures are hereby authorized.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2016, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of eight (8) members of Council.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	**SQUAMISH NATION COUNCIL MEETING HELD AT:** 320 SEYMOUR BLVD NORTH VANCOUVER, B. C. **DATED:**	
	MOVED BY:	**SECONDED BY**

Alroy Baker
K'etximtn

Deborah Baker
K'ána

Richard E. Baker
Kasalus

Veronica Baker
Tiyaltenaat

Chief Ian Campbell
Xàlek/Sekyú Siýam

Carla George
Kwitelut/Kwelaw'ikw

Byron Joseph
Ts'élkwílem Siýam

Dennis Joseph
Xwechtàal

Joshua Joseph
Skwetsi7meltxw

Christopher Lewis
Syetáxtn

Danielle Mellish

Anthony Moody
Tsetsimshtn

Ann Whonnock
Syexwáliya

Chief Richard Williams
Xwélxwelacha Siýam

Wilson Williams

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

		Annual Budget 2016	Interim Budget 2017
PART 1: REVENUES			
Local revenues to be collected in budget year:			
Property Tax Revenue		9,753,606	9,753,606
Squamish Nation Own Source Revenue Contribution		6,574,766	6,663,074
TOTAL REVENUES		16,328,372	16,416,680
PART 2: EXPENDITURES			
General Government Expenditures			
Executive and Legislature		2,440,867	2,500,000
General Administrative		2,487,781	2,500,000
Other General Government		2,567,115	2,600,000
	TOTAL	7,495,763	7,600,000
Protection Services			
Other Protective Services		27,809	30,000
	TOTAL	27,809	30,000
Transportation			
Roads and Streets		4,506	10,000
	TOTAL	4,506	10,000
Recreation and Culture Services			
Recreation		813,122	800,000
Culture		554,801	500,000
Heritage Protection		233,372	200,000
Other Recreation and Culture		508,372	500,000
	TOTAL	2,109,667	2,000,000
Community Development			
Housing		599,356	550,000
Planning and Zoning		-	35,000
Community Planning		47,510	35,000
	TOTAL	646,866	620,000
Environment Health Services			
Other environmental services		1,417,799	1,500,000
	TOTAL	1,417,799	1,500,000
Fiscal Services			
Other Fiscal Services		846,204	830,000
	TOTAL	846,204	830,000
Other Services			
Education		82,630	80,000
Other Service - Purchased Local gov't services		3,152,349	3,200,000
	TOTAL	3,234,979	3,280,000
Grants			
Home Owners Grant equivalents		57,098	59,000
	TOTAL	57,098	59,000
Contingency Amounts		487,680	487,680
TOTAL EXPENDITURES		16,328,372	16,416,680

3

PART 3: ACCUMULATED SURPLUS/DEFICIT

Accumulated Surplus - Local revenues carried forward from the previous budget year	-	-
Accumulated Deficit - Local revenues expenditures carried forward from the previous budget year	-	-
BALANCE	-	-

Note: The First Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services (ie. Fire, Water, Sewer) to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.

Capilano Taxation	
Squamish Nation Own Source Revenue Contribution	**1,749,163**
Tax Revenue	7,960,552
TOTAL REVENUES	**9,709,715**
Property Related Expenditures	**9,709,715**
Home Owner Grant equivalents	39,756
General Government Expenditures	4,443,445
Protection Services	20,085
Transportation	3,254
Recreation and Culture	946,736
Community Development	325,092
Environment Health Services	514,572
Fiscal Services	611,158
Other Services	-
Contingency Amounts	398,028
Comprehensive Service Agreement	2,407,591
EXPENDITURES SHORT / OVER REVENUES	-

Seymour Taxation	
Squamish Nation Own Source Revenue Contribution	**0**
Tax Revenue	1,375,646
TOTAL REVENUES	**1,375,646**
Property Related Expenditures	**1,375,646**
Home Owner Grant equivalents	795
General Government Expenditures	588,732
Protection Services	874
Transportation	142
Recreation and Culture	66,735
Community Development	14,139
Environment Health Services	54,879
Fiscal Services	26,580
Other Services	-
Contingency Amounts	68,782
Comprehensive Service Agreement	553,989
EXPENDITURES SHORT / OVER REVENUES	-

Mission Taxation	
Squamish Nation Own Source Revenue Contribution	2,137,510
Tax Revenue	279,730
TOTAL REVENUES	2,417,240
Property Related Expenditures	**2,417,240**
Home Owner Grant equivalents	11,506
General Government Expenditures	1,318,561
Protection Services	4,243
Transportation	687
Recreation and Culture	314,465
Community Development	265,421
Environment Health Services	254,249
Fiscal Services	129,104
Other Services	-
Contingency Amounts	13,987
Comprehensive Service Agreement	105,018
EXPENDITURES SHORT / OVER REVENUES	-

Squamish Taxation	
Squamish Nation Own Source Revenue Contribution	2,688,093
Tax Revenue	137,678
TOTAL REVENUES	2,825,771
Property Related Expenditures	**2,825,771**
Home Owner Grant equivalents	5,041
General Government Expenditures	1,145,026
Protection Services	2,608
Transportation	423
Recreation and Culture	781,732
Community Development	42,214
Environment Health Services	594,100
Fiscal Services	79,361
Other Services	82,630
Contingency Amounts	6,884
Comprehensive Service Agreement	85,751
EXPENDITURES SHORT / OVER REVENUES	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUAMISH NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Squamish Real Property Assessment Law, 2010*;

"First Nation" means the Squamish Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Squamish Real Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2016, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of eight (8) members of Council.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	**SQUAMISH NATION COUNCIL MEETING HELD AT:** 320 SEYMOUR BLVD NORTH VANCOUVER, B. C.	
	DATED:	
MOVED BY:		**SECONDED BY**

Alroy Baker
K'etximtn

Deborah Baker
K'ána

Richard E. Baker
Kasalus

Veronica Baker
Tiyaltenaat

Chief Ian Campbell
Xàlek/Sekyú Siýam

Carla George
Kwitelut/Kwelaw'ikw

Byron Joseph
Ts'élkwílem Siýam

Dennis Joseph
xwechtàal

Joshua Joseph
Skwetsi7meltxw

Christopher Lewis
Syetáxtn

Danielle Mellish

Anthony Moody
Tsetsimshtn

Ann Whonnock
Syexwáliya

Chief Richard Williams
Xwélxwelacha Siýam

Wilson Williams

SCHEDULE
TAX RATES

	RATE PER $1,000 Assessed Value			
Property Class	**Capilano**	**Mission**	**Seymour**	**Squamish**
Class 1: Residential	2.88460	4.03677	3.80520	6.34500
Class 2: Utilities	26.06220	56.76221	56.75764	55.12060
Class 4: Major Industrial	24.68290	37.14052	33.16986	34.48850
Class 5: Light Industrial	23.95740	15.46299	19.39879	23.33040
Class 6: Business and Other	11.09890	15.13274	15.07440	18.65860
Class 8: Recreational Property/Non-Profit Organization	8.18550	6.00277	8.78510	7.88380

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Expenditure, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUIALA FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Squiala First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Squiala First Nation Assessment By-law, 2005*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Squiala First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Squiala First Nation Property Taxation By-law, 2005*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of June, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief David Jimmie

Councillor Allen Jimmie

Councillor Stephen Jimmie

SCHEDULE

2

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	$1,768,437.23
TOTAL REVENUES:	**$1,768,437.23**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$105,000.00
b. General Administrative	$178,500.00
2. Protection Services	
a. Policing	$93,521.90
b. Firefighting	$93,520.00
c. Regulatory Measures	$93,520.00
d. Other Protective Services	$20,000.00
3. Transportation	
a. Roads and Streets	$100,000.00
b. Snow and Ice Removal	$30,000.00
c. Parking	$28,000.07
d. Public Transit	$20,282.00
e. Other Transportation	$30,000.00
4. Recreation and Cultural Services	
a. Recreation	$21,000.00
b. Culture	$21,000.00
c. Other Recreation and Culture	$165,168.85
5. Community Development	
a. Education	$94,500.00
b. Community Planning	$25,054.54
c. Economic Development Program	$100,000.00
d. Land Rehabilitation and Beautification	$30,000.00

e. Other Regional Planning and Development	$29,029.19
6. Environment Health Services	
a. Water Purification and Supply	$119,103.75
b. Sewage Collection and Disposal	$61,986.93
c. Garbage Waste Collection and Disposal	$63,000.00
d. Recycling	$20,000.00
7. Fiscal Services	
8. Other Services	
a. Health	$100,000.00
b. Social Programs and Assistance	$100,000.00
9. Grants	
10. Contingency Amounts	
a. Contingency Amounts	$26,250.00
11. Transfers into reserve funds	
12. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES:	**$1,768,437.23**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0.00
BALANCE	**$ 0.00**

5

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **City of Chilliwack (**for various municipal services**)** $804,132.69

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Rates, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUIALA FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Squiala First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Squiala First Nation Assessment By-law, 2005*;

"First Nation" means the Squiala First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Squiala First Nation Property Taxation By-law, 2005*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

1

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of June, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief David Jimmie

Councillor Allen Jimmie

Councillor Stephen Jimmie

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
1 Residential	7.63128	7.82012
2 Utilities	55.21799	56.75753
3 Supportive Housing	-	-
4 Major Industry	-	-
5 Light Industry	16.08138	16.44277
6 Business and Other	15.96432	16.33322
8 Recreational Property/Non-Profit Organization	7.86460	8.03294
9 Farm	29.88783	30.75640

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the St. Mary's Indian Band in the Province of British Columbia,

St. Mary's Indian Band Annual Expenditure Law No. 117, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ST. MARY'S INDIAN BAND

ANNUAL EXPENDITURE LAW NO. 117, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Expenditure Law No. 117, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *St. Mary's Indian Band Property Assessment Law, 2008,* as amended;

"Council" has the meaning given to that term in the Act;

"First Nation" means the St. Mary's Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *St. Mary's Indian Band Property Taxation Law, 2008,* as amended.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is comprised of those portions of the Schedule shown as "2016 Annual Budget" and the expenditures provided for are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of those portions of the Schedule shown as "2017 Interim Budget."

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of May, 2016, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jim Whitehead

Councillor Codie Morigeau

Councillor Richard Williams

Councillor Vickie Thomas

Councillor Corrie Walkley

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	**2016 Annual Budget**	**2017 Interim Budget**
1. Local revenues to be collected in budget year:		
a. Property Tax Revenues	$ 35,115.91	$ 36,871.71
TOTAL REVENUES	**$ 35,115.91**	**$ 36,871.71**
PART 2: EXPENDITURES		
1.General Government Expenditures		
a. Executive and Legislative	$ 160.00	$ 168.00
b. General Administrative	1,500.00	1,575.00
c. Other General Government	5,000.00	5,250.00
2. Protection Services		
a. Policing		
b. Firefighting	1,063.00	1,116.15
c. Regulatory Measures	5,292.91	5,557.56
d. Other Protective Services	1,252.00	1,314.60
3. Transportation		
a. Roads and Streets	2,526.00	2,652.30
b. Snow and Ice Removal		
c. Other Transportation and Communication		
4. Recreation and Cultural Services		
a. Recreation		
b. Culture		
c. Heritage Protection	1,000.00	1,050.00
d. Other Recreation and Culture	500.00	525.00
5. Community Development		
a. Housing		
b. Planning and Zoning	1,500.00	1,575.00
c. Community Planning	1,500.00	1,575.00
d. Economic Development Program	1,500.00	1,575.00
e. Tourism		

f. Trade and Industry		
g. Land Rehabilitation and Beautification	1,000.00	1,050.00
6. Environment Health Services		
a. Water Purification and Supply	267.00	280.35
b. Sewage Collection and Disposal	8,499.76	8,924.75
c. Garbage Waste Collection and Disposal	2,204.09	2,314.30
d. Recycling		
e. Other Environmental Services		
7. Other Services		
a. Health		
b. Social Programs and Assistance		
c. Agriculture		
d. Education		
e. Other Service		
8. Contingency Amounts	351.15	368.70
TOTAL EXPENDITURES	**$ 35,115.91**	**$ 36,871.71**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ .00	$ .00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	.00	.00
BALANCE	**$ .00**	**$ .00**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the St. Mary's Indian Band in the Province of British Columbia,

St. Mary's Indian Band Annual Rates Law No. 116, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ST. MARY'S INDIAN BAND

ANNUAL RATES LAW NO. 116, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Rates Law No. 116, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *St. Mary's Indian Band Property Assessment Law, 2008,* as amended;

"First Nation" means the St. Mary's Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *St. Mary's Indian Band Property Taxation Law, 2008,* as amended.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2016, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jim Whitehead

Councillor Codie Morigeau

Councillor Vickie Thomas

Councillor Corrie Walkley

Councillor Richard Williams

SCHEDULE

2016 TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
Class 1 – Residential	9.6090
Class 2 – Utilities	60.0600
Class 4 - Major Industry	25.7179
Class 5 - Light Industry	25.7179
Class 6 - Business and Other	24.9736
Class 7 – Managed Forest Land	32.0000
Class 8 - Recreational Property/Non-Profit Organization	21.5946
Class 9 - Farm	15.9260

STELLAT'EN FIRST NATION

FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Stellat'en First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Stellat'en First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Stellat'en First Nation Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"band manager" means the person appointed band manager under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"Finance Officer" means the person appointed Finance Officer under section 19;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Stellat'en First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time and includes standards developed by the Public Sector Accounting Board;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the band manager, Finance Officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Finance Officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the band manager and the Finance Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band manager or the Finance Officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the band manager or the Finance Officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the band manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. Without limiting section 8(2), the Council may assign to the Committee or another committee of the Council additional activities in respect of the financial administration of the First Nation as Council considers appropriate to better ensure the sound financial administration of the First Nation, including :

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Band manager

18.(1) The Council must appoint a person as band manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the band manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the band manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band manager's duties specified in this Law.

(3) The band manager may assign the performance of any of the band manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the band manager of the responsibility to ensure that these duties or functions are carried out properly.

Finance Officer

19.(1) The Council must appoint a person as Finance Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band manager, the Finance Officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Finance Officer under this Law; and

(o) to carry out any other activities specified by the band manager that are not contrary to the Act or inconsistent with the Finance Officer's duties under this Law.

(3) With the approval of the band manager, the Finance Officer may assign the performance of any of the duties or functions of the Finance Officer to any officer, employee, contractor or agent of the First

Nation, but this assignment does not relieve the Finance Officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Finance Officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the Finance Officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the Finance Officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the band manager, Finance Officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the band manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the band manager, the Finance Officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the band manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the band manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation hired or appointed after section 23 comes into force;

(b) the terms of every contract of a contractor of the First Nation entered into after section 23 comes into force;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked; or

(e) such other action as may be deemed appropriate by Council.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the Finance Officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the Finance Officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the band manager or the Finance Officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The Finance Officer must ensure the safekeeping of all money received by the First Nation.

(2) The Finance Officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The band manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the band manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure of local revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The band manager or the Finance Officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the band manager or Finance Officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the band manager or the Finance Officer.

DIVISION 4 - General Matters

Advances

42.(1) The band manager or the Finance Officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the Finance Officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the Finance Officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Finance Officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by the individuals designated by the Council.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the Finance Officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Finance Officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the Finance Officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Finance Officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the Finance Officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the band manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the band manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The Finance Officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Finance Officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the Finance Officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Finance Officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the Finance Officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Finance Officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the Finance Officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The Finance Officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenues Annual Financial Statements

74.(1) The Finance Officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements

as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The Finance Officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Finance Officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The band manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the band manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The band manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The band manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Finance Officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the band manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The band manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the band manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Finance Officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The band manager may retain the services of a professional engineer or other consultant to assist the band manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the band manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the band manager under subsection 101(3), the band manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the band manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the **30th** day of **May, 2016,** at **Stellaquo I.R. #1**, in the Province of **British Columbia** at a duly called and conducted Council meeting at which the required quorum of **two(2)** members of Council was present throughout.

Councillor Ken Luggi

Councillor Tannis Reynolds

Chief Archie Patrick

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SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the band manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The band manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the band manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the band manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The band manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the band manager or, in the case of the band manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the band manager or, in the case of the band manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stellat'en First Nation in the Province of British Columbia,

Stellat'en First Nation Property Assessment Law, 2015

Dated at Toronto, Ontario this 8th day of December, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

STELLAT'EN FIRST NATION
PROPERTY ASSESSMENT LAW, 2015

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Stellat'en First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Stellat'en First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Stellat'en First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Stellat'en First Nation Property Assessment Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Stellat'en First Nation, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Stellat'en First Nation Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the

assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment

Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an

assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal is BC Assessment Authority #200-1488 4th Ave Prince George, BC V2L 4Y2.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or

assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further

participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of October, 2015, at Stellaquo I.R. No. 1, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Archie Patrick

Councillor Ken Luggi

Councillor Tannis Reynolds

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE STELLAT'EN FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to subsection 8(1) of the *Stellat'en First Nation Property Assessment Law, 2015* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Stellat'en First Nation

Dated: _____, 20___ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to subsection 9(2) of the *Stellat'en First Nation Property Assessment Law, 2015* , the assessor for the Stellat'en First Nation proposes to conduct an inspection of the above-referenced assessable property on _____ , 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Stellat'en First Nation

Dated: _____ , 20___ .

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Stellat'en First Nation Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20___ .

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Stellat'en First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Stellat'en First Nation Property Assessment Law, 2015* to the following address:

BC Assessment Authority #200-1488 4th Ave
Prince George, BC V2L 4Y2.

Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Stellat'en First Nation Property Assessment Law, 2015.*

_____

Assessor for the Stellat'en First Nation

Dated: _____, 20___ .

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Stellat'en First Nation:

BC Assessment Authority #200-1488 4th Ave
Prince George, BC V2L 4Y2.

PURSUANT to the provisions of the *Stellat'en First Nation Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

[describe the reasons in support of the request in as much detail as possible]

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Stellat'en First Nation:

BC Assessment Authority #200-1488 4th Ave
Prince George, BC V2L 4Y2.

PURSUANT to the provisions of the *Stellat'en First Nation Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

[describe the grounds for the appeal in as much detail as possible]

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Stellat'en First Nation
[address]

PURSUANT to the provisions of the *Stellat'en First Nation Property Assessment Law, 2015* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

Complainant in respect of this appeal:_____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____
Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Stellat'en First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Stellat'en First Nation, hereby certify that this is the Stellat'en First Nation [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Stellat'en First Nation Property Assessment Law, 2015*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stellat'en First Nation in the Province of British Columbia,

Stellat'en First Nation Property Taxation Law, 2015

Dated at Toronto, Ontario this 8th day of December, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

STELLAT'EN FIRST NATION PROPERTY TAXATION LAW, 2015

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SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV Tax Certificate
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VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Stellat'en First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Stellat'en First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Stellat'en First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Stellat'en First Nation Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Stellat'en First Nation Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Stellat'en First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on,

in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revitalization agreement" means an agreement made pursuant to subsection 9(2);

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Stellat'en First Nation band manager, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that

are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation or the First Nation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation or the First Nation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Tax Exemption

9.(1) A revitalization program is hereby established to encourage one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization,

of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $125,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to a lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) A proponent for an exemption under this section under the category of economic revitalization will be deemed to have made the qualified level of investment prescribed under subparagraph (2)(b)(i) if it is a First Nation Corporation or a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(8) Where a revitalization agreement has gone into effect, Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under subsection (5), or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(9) Upon termination of the revitalization agreement by Council under subsection (8):

(a) the tax administrator must, within ten (10) days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the subsection (5) criteria; and

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement or ceased to meet the subsection (5) criteria;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(10) In this section "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(11) In this section "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI
GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

11.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; or

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (British Columbia) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (British Columbia) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) Council may establish two or more taxation districts for the purpose of setting different rates of tax for each taxation district.

(2) Council hereby establishes two taxation districts, known as Taxation District No. 1 and Taxation District No. 2.

(3) The two taxation districts established pursuant to subsection (2) shall consist of the areas described as follows:

(a) Taxation District No. 1 – all of Stellaquo I.R. No 1; and

(b) Taxation District No. 2 – all of Binta Lake I.R. No. 2.

(4) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class for each taxation district.

(5) A law setting the rates of tax may establish different rates of tax for different property classes in the same taxation district or for the same property class in different taxation districts.

(6) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(7) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(8) Notwithstanding subsection (6), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(9) A minimum tax established under the authority of subsection (8) may be established in respect of one or more property classes for each taxation district.

Tax Payments

13.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Stellat'en First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision

occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of the First Nation's local revenue account, and

(a) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other

methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined or with the consent of a court of competent jurisdiction pay it into court.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the

taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined or with the consent of a court of competent jurisdiction pay it into court.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of October, 2015, at Stellaquo I.R. No. 1, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Archie Patrick

Councillor Ken Luggi

Councillor Tannis Reynolds

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE STELLAT'EN FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Stellat'en First Nation Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Stellat'en First Nation

Dated: _____, 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Stellat'en First Nation Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Stellat'en First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Stellat'en First Nation Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

_____

Tax Administrator for the Stellat'en First Nation

Dated: _____, 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$250
2.	For service of notice on each person or place by the First Nation	$250
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$50 per person per hour
6.	Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Stellat'en First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the Stellat'en First Nation

Dated: _____, 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Stellat'en First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of the Stellat'en First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____
Tax Administrator for the Stellat'en First Nation

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section ____ of the *Stellat'en First Nation Property Taxation Law, 2015*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the [*insert name of newspaper*]; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Stellat'en First Nation

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Stellat'en First Nation will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *Stellat'en First Nation Property Taxation Law, 20___* , will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Stellat'en First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *Stellat'en First Nation Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Stellat'en First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the [*insert name of newspaper*] at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Stellat'en First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Stellat'en First Nation Property Taxation Law, 2015*.

_____

Tax Administrator for the Stellat'en First Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Stellat'en First Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Stellat'en First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Stellat'en First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Stellat'en First Nation Property Taxation Law, 2015*.

_____
Tax Administrator for the Stellat'en First Nation

Dated: _____, 20___.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Stellat'en First Nation Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for the Stellat'en First Nation
Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sts'ailes in the Province of British Columbia,

Sts'ailes Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

Current ver. 2016 01 04

STS'AILES

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the Chehalis Indian Band *Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Sts'ailes, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Chehalis Indian Band Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

1

Current ver. 2016 01 04

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

Current ver. 2016 01 04

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of July 2016, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of ___five_____ (__5__) members of Council.

Chief Harvey Paul

Councillor Cheryl Charlie

Councillor Boyd Peter

Councillor Daryl Francis

Councillor James Leon

Councillor Ralph Leon

Councillor Sherry Lynn Point

Councillor Tim Felix

Councillor Carla Charlie

Councillor Kelsey Charlie

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 8,421
b. Payments received in lieu of taxes	$ 4,000
TOTAL REVENUES	**$12,421**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$7,579
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	$ 4,000
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	

f. Trade and Industry	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
10. Contingency Amounts	$ 842
11. Transfers into Reserve	
12. Repayment of moneys borrowed from Reserve Funds	
TOTAL EXPENDITURES	**$ 12,421**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sts'ailes in the Province of British Columbia,

Sts'ailes Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

Current ver. 2016 04 01

STS'AILES

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Chehalis Indian Band Property Assessment Law, 2009*;

"First Nation" means the Sts'ailes, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

Current ver. 2016 04 01

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of July, 2016, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of _____five_____ (_5_) members of Council.

Chief Harvey Paul

Councillor Cheryl Charlie

Councillor Boyd Peter

Councillor Daryl Francis

Councillor James Leon

Councillor Ralph Leon

Councillor Sherry Lynn Point

Councillor Tim Felix

Councillor Carla Charlie

Councillor Kelsey Charlie

Current ver. 2016 04 01

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 – Residential		7.10133
Class 2 – Utilities		73.67823
Class 5 - Light Industry		21.00927
Class 6 - Business and Other		17.24980
Class 7 - Forest Land		17.76907
Class 8 - Recreational Property/Non-Profit Organization		11.71961
Class 9 - Farm		26.18676

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stz'uminus First Nation in the Province of British Columbia,

Stz'uminus First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STZ'UMINUS FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Chemainus First Nation Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Stz'uminus First Nation, being a band named in the schedule to the Act and formerly known as Chemainus First Nation;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Chemainus First Nation Property Taxation Law, 2010.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017 and ending March 31 2018 is comprised of all of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of MAY, 2016, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief John Elliott

Councillor Shawna Seymour

Councillor Terry Sampson

Councillor Timothy Harris

Councillor Roxanne Harris

Councillor Herb Seymour

Councillor Anne Jack

Councillor Harvey Seymour Sr.

Councillor Kevin Frenchy

Councillor Peter Seymour

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$29,758.00
TOTAL REVENUES	**$29,758.00**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 9,965.00
2. Protection Services	
a. Firefighting	$ 1,750.00
3. Transportation	
a. Snow and Ice Removal	$ 1,000.00
4. Community Development	
a. Economic Development Program	$13,829.00
5. Environment Health Services	
a. Water Purification and Supply	$ 1,250.00
6. Other Services	
a. Other Services	$ 464.00
7. Contingency Amount	$ 1,500.00
TOTAL EXPENDITURES	**$29,758.00**
PART 3: ACCUMULATED SURPLUS / DEFICIT	
1. Accumulated Surplus - Local revenues carried forward from previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from previous budget year	$ 0.00
BALANCE	**$ 0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. District of North Cowichan: Fire Protection and Water Supply	$ 575.00
b. Cowichan Valley Regional District: Fire Protection and Landfill Protection	$ 1,000.00
c. Diamond Improvement District: Water Supply	$ 50.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stz'uminus First Nation in the Province of British Columbia,

Stz'uminus First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STZ'UMINUS FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Chemainus First Nation Property Assessment Law, 2010*;

"First Nation" means the Stz'uminus First Nation, being a band named in the schedule to the Act and formerly known as Chemainus First Nation;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chemainus First Nation Property Taxation Law, 2010.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of MAY, 2016, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief John Elliott

Councillor Terry Sampson

Councillor Timothy Harris

Councillor Roxanne Harris

Councillor Herb Seymour

Councillor Anne Jack

Councillor Harvey Seymour

Councillor Kevin Frenchy

Councillor Shawna Seymour

Councillor Peter Seymour

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value
Class 1 – Residential	-
Class 2 – Utilities	26.2012
Class 4 - Major Industry	-
Class 5 - Light Industry	27.3441
Class 6 - Business and Other	-
Class 7 - Forest Land	-
Class 8 - Recreational Property/Non-Profit Organization	-
Class 9 - Farm	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SUMAS FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Sumas First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Sumas First Nation Property Assessment Law, 2014*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Sumas First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Sumas First Nation Property Taxation Law, 2014.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 7 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. A Sumas Contingency reserve fund is hereby established for the purposes of funding unforeseen operating expenditures and stabilizing the temporary impacts of cyclical local revenue decreases.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of June, 2016 at Abbotsford, in the Province of British Columbia

A quorum of Council consists of three (3) members of Council.

Chief Dalton Silver

Councillor Murray Ned

Councillor Clint Tuttle

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$296,187
b. Payments received in lieu of taxes	$ 22,941
TOTAL REVENUES	**$319,128**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$35,000
c. Other General Government	$18,500
2. Protection Services	
a. Policing	
b. Firefighting	$ 5,032
3. Transportation	
a. Roads and Streets	$ 8,500
b. Snow and Ice Removal	$ 6,500
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	$50,173
c. Heritage Protection	$10,000
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	$25,000
d. Economic Development Program	$46,123
e. Land Rehabilitation and Beautification	$ 9,746
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	$103,500
b. Sewage Collection and Disposal	$134,558
c. Garbage Waste Collection and Disposal	$ 1,800
d. Recycling	

e. Other Environmental Services	
7. Contingency Amounts	$ 31,900
8. Transfers into Reserve Funds	
a. Contingency Reserve	$ 10,100

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget years	$209,587
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **City of Abbotsford (sewer and fire protection)**	$24,488

Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Contingency Reserve	
Beginning balance as of April 1, 2016 :	$0
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$10,100
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 127
Ending balance as of March 31, 2017:	$10,293

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SUMAS FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Sumas First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Sumas First Nation Property Assessment Law, 2014*;

"First Nation" means the Sumas First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Sumas First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of June, 2016, at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dalton Silver

Councillor Jaqueline Bird

Councillor Murray Ned

Councillor Clint Tuttle

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
British Columbia	
Class 2 – Utilities	55.16328
Class 5 - Light Industry	16.70758
Class 6 - Business and Other	17.98608
Class 9 - Farm	22.69178

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'it'q'et First Nation in the Province of British Columbia,

T'it'q'et First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

T'IT'Q'ET FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the T'it'q'et First Nation duly enacts as follows:

1. This Law may be cited as the *T'it'q'et First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *T'it'q'et First Nation Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the T'it'q'et First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *T'it'q'et First Nation Property Taxation Law, 2015.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except for paragraph 6(a)

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of June 30, 2016, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Kevin Whitney

Councillor Sarah Moberg

Councillor Robert Leech

Councillor Sid Scotchman

Councillor Marilyn Napoleon

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$123,169.12
TOTAL REVENUES	**$123,169.12**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative/BC Assessment	$ 1,988.16
b. General Administrative	14,500.64
2. Protection Services	
b. Firefighting/Fire Protection	9,500.00
3. Transportation	
b. Snow and Ice Removal	10,000.00
4. Recreation and Cultural Services	
a. Recreation	5,000.00
b. Culture/Language	2,000.00
c. Heritage Protection/Sisken	2,500.00
d. Other Recreation and Culture/P'ep'eg'iglha Centre	34,780.00
e. T'it'q'et Resource Library	2,500.00
5. Environment Health Services	
a. Water Purification and Supply	7,000.00
c. Garbage Waste Collection and Disposal	15,000.00
6. Other Services	
a. Health/Hospital	5,000.00
b. Social Programs and Assistance/Hospice	1,000.00
e. Other Service/Ucwalmicw Centre	10,000.00
7. Contingency Amounts	5,000.00
TOTAL EXPENDITURES	**$125,768.80**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$2,599.68
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ -
BALANCE	**$0**

3

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'it'q'et First Nation in the Province of British Columbia,

T'it'q'et First Nation Annual Rates Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

T'IT'Q'ET FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the T'it'q'et First Nation duly enacts as follows:

1. This Law may be cited as the *T'it'q'et First Nation Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *T'it'q'et First Nation Property Assessment Law, 2015*;

"First Nation" means the T'it'q'et First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *T'it'q'et First Nation Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less that one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.'

THIS LAW IS HEREBY DULY ENACTED by Council on the 6 day of June, 2016, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Kevin Whitney

Councillor Sarah Moberg

Councillor Robert Leech

Councillor Marilyn Napoleon

Councillor Sid Scotchman

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	11.9170
Class 2 – Utilities	47.3420
Class 4 - Major Industry	36.6575
Class 5 - Light Industry	
Class 6 - Business and Other	24.5370

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'it'q'et First Nation in the Province of British Columbia,

T'it'q'et Property Assessment Law, 2015

Dated at Toronto, Ontario this 8th day of December, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

T'IT'Q'ET
PROPERTY ASSESSMENT LAW, 2015

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of T'it'q'et deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of T'it'q'et has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of T'it'q'et duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *T'it'q'et Property Assessment Law, 2015.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3)];

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means T'it'q'et, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, license or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *T'it'q'et Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council..

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is BC Assessment Office, 805 Renfrew Avenue, Kamloops, BC V2B 3X3.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the

following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a

person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this

Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any

reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Lillooet Indian Band Assessment By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of November , 2015, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Kevin Whitney

Councillor Sarah Moberg

Councillor Sidney Scotchman

Councillor Marilyn Napoleon

Councillor Robert Leech

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR T'IT'Q'ET

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *T'it'q'et Property Assessment Law, 2015,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for T'it'q'et

Dated: _____, 20___.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *T'it'q'et Property Assessment Law, 2015*, the assessor for T'it'q'et proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for T'it'q'et

Dated: _____, 20___ .

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *T'it'q'et Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20___.

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for T'it'q'et and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *T'it'q'et Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *T'it'q'et Property Assessment Law, 2015*.

_____

Tax Administrator for T'it'q'et

Dated: _____, 20___ .

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for T'it'q'et:

BC Assessment Office
805 Renfrew Avenue,
Kamloops, BC V2B 3X3

PURSUANT to the provisions of the *T'it'q'et Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)
(2)
(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the _____ First Nation

BC Assessment Office
805 Renfrew Avenue,
Kamloops, BC V2B 3X3

PURSUANT to the provisions of the *T'it'q'et Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[***description of the assessable property, including assessment roll number, as described in the Assessment Notice***]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of _____ dollars ($____) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for T'it'q'et
c/o T'it'q'et
10 Scotchman Road
P.O. Box 615
Lillooet, BC, V0K 1V0

PURSUANT to the provisions of the *T'it'q'et Property Assessment Law, 2015* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____
Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for T'it'q'et in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for T'it'q'et, hereby certify that this is T'it'q'et [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *T'it'q'et Property Assessment Law, 2015*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'it'q'et First Nation in the Province of British Columbia,

T'it'q'et Property Taxation Law, 2015

Dated at Toronto, Ontario this 8th day of December, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

T'IT'Q'ET
PROPERTY TAXATION LAW, 2015

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SCHEDULES

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IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of T'it'q'et deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of T'it'q'et has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of T'it'q'et duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *T'it'q'et Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *T'it'q'et Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means T'it'q'et, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on,

in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection

2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of **the Band Administrator**, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Tax Exemption

9.(1) A revitalization program is hereby established to encourage one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization,

of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $125,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) A proponent for an exemption under this section further to the category of economic revitalization will be deemed to have made the qualified level of investment prescribed under subparagraph (2)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(8) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under subsection (5), or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(9) Upon termination of the revitalization agreement by Council under subsection (8):

(a) the tax administrator must, within 10 days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the subsection (5) criteria; and

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement or ceased to meet the subsection (5) criteria;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(10) In this section "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(11) In this section "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

11.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government;

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a

person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to T'it'q'et.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before June 1st in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1st in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty dollars ($20) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of 10 percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at 10 percent (10%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve

fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of the First Nation's local revenue account, and

(a) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under

Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest

in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or

business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

52. The *Lillooet Indian Band Taxation By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

53. This Law comes into force and effect on the later of September 1, 2015 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of November, 2015, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Kevin Whitney

Councillor Sarah Moberg

Councillor Sidney Scotchman

Councillor Marilyn Napoleon

Councillor Robert Leech

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR T'IT'Q'ET

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 18 of the *T'it'q'et Property Taxation Law, 2015* , I request that you provide to me, in writing, no later than _____ **[*Note: must be a date that is at least fourteen (14) days from the date of request*]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for T'it'q'et

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *T'it'q'et Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of T'it'q'et, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *T'it'q'et Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

[*Other taxes owing under other property taxation laws may be included in this notice.*]

_____

Tax Administrator for T'it'q'et

Dated: _____, 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 250
2.	For service of notice on each person or place by the First Nation	$ 250
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$50 per person per hour
6.	Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *T'it'q'et Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for T'it'q'et

Dated: _____, 20___.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *T'it'q'et Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of T'it'q'et, located at 10 Scotchman Road, P.O. Box 615, Lillooet, BC, V0K 1V0 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____
Tax Administrator for T'it'q'et

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 30 of the *T'it'q'et Property Taxation Law, 2015*, seizing the personal property described as follows:

[***general description of the personal property to be seized***]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for T'it'q'et

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to T'it'q'et will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 30 of the *T'it'q'et Property Taxation Law, 2015*, will be sold at the public auction:

[***general description of the goods***]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for T'it'q'et

Dated: _____, 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36 of the *T'it'q'et Property Taxation Law, 2015* seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of T'it'q'et, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of T'it'q'et will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *T'it'q'et Property Taxation Law, 2015*.

_____
Tax Administrator for T'it'q'et

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to T'it'q'et.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of T'it'q'et as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of T'it'q'et will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with *T'it'q'et Property Taxation Law, 2015*.

_____
Tax Administrator for T'it'q'et

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *T'it'q'et Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[***list services to be discontinued***]

_____
Tax Administrator for T'it'q'et

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'Sou-ke First Nation in the Province of British Columbia,

T'Sou-ke First Nation Annual Expenditure Law, 2016

Dated at Ottawa, Ontario this 14h day of December, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

T'SOU-KE FIRST NATION
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the T'Sou-ke First Nation duly enacts as follows:

1. This Law may be cited as the *T'Sou-ke First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *T'Sou-ke First Nation Property Assessment Law, 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the T'Sou-ke First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *T'Sou-ke First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of November, 2016, at Sooke, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Gordon Planes

Councillor Rose Dumont

Councillor Allan G. Planes

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$ 9,465.87
TOTAL REVENUES	**$ 9,465.87**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 946.59
b. General Administrative	$
c. BC Assessment Contract	$ 320.00
d. Other General Government	
2. Protection Services	
a. Fire Protection	$ 1,200.00
3. Transportation	
a. Roads and Streets	$ 1,320.00
4. Environmental Health Services	
a. Water Purification and Supply	$ 3,934.56
b. Garbage Waste Collection and Disposal	$ 1,564.80
Contingency Amounts	$ 179.92

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
TOTAL EXPENDITURES	**$ 9,465.87**
BALANCE	**$ 0**

Note: The First Nation has a service agreement with BC Assessment in the amount of $40.00 (forty dollars) per assessed folio.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'Sou-ke First Nation in the Province of British Columbia,

T'Sou-ke First Nation Annual Rates Law, 2016

Dated at Ottawa, Ontario this 14h day of December, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

T'SOU-KE FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the T'Sou-ke First Nation duly enacts as follows:

1. This Law may be cited as the *T'Sou-ke First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *T'Sou-ke First Nation Property Assessment Law, 2011*;

"First Nation" means the T'Sou-ke First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *T'Sou-ke First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of November, 2016, at Sooke, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Gordon Planes

Councillor Rose Dumont

Councillor Allan G. Planes

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 Of assessed value
Class 1 – Residential	6.94079
Class 2 – Utilities	48.71246
Class 5 - Light Industry	32.16833
Class 6 - Business and Other	18.07772
Class 7 - Forest Land	20.00357
Class 8 - Recreational Property/Non-Profit Organization	8.12809
Class 9 - Farm	11.92809

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission

TK'EMLÚPS TE SECWÉPEMC

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Expenditure Law, 2016*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Kamloops Indian Band Property Assessment Law, 2008*

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Kamloops Indian Band Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as Schedules A - D and the expenditures provided for in the Schedules are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) sections 1 of Part 1 of the Schedule A; and

(b) all of the Schedules B-D, except for sections 8, 10, and 11, in Schedule B, section 4 in Schedule C, and section 7 in Schedule D.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedules.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedules attached to this Law forms part of and are an integral part of this Law.

(2) A reference to the Schedules is a reference to the Schedules to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of June, 2016, at Kamloops, in the Province of British Columbia .

A quorum of Council consists of four (4) members of Council.

Chief Fred Seymour

Councillor Nacoma George

Councillor Howard Campbell

Councillor Katy Gottfriedson

Councillor Eagle Casimir

Councillor Jeanette Jules

Councillor Rosanne Casimir

Councillor Viola Thomas

SCHEDULE A - SUMMARY

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1. Local revenues for current fiscal year:		
a. Property Tax		**$6,641,273**
KIB General	$3,370,742	
Paul Lake	$166,647	
Sun Rivers	$3,103,884	
b. Penalty & Interest		**$48,304**
KIB General	$27,000	
Paul Lake	$3,244	
Sun Rivers	$18,060	
2. Other Revenue:		**$267,567**
a. CN Grant in Lieu of Tax	$189,719	
b. BC Hydro FNCDF Agrmt	$42,553	
c. Deposit Interest	$32,000	
d. Miscellaneous Revenue	$110	
e. Search Fee	$3,185	
3. Development Cost Charges Revenues		**$356,775**
a. Sewer Facilities	$6,490	
b. Stormwater Facilities	$2,855	
c. Transportation Facilities	$289,490	
d. Providing and improving parks and recreation land	$1,110	
e. Water Facilities	$56,830	
TOTAL REVENUES		**$7,313,919**
PART 2: EXPENDITURES		
1. KIB General (Schedule B)	$4,022,084	
2. Paul Lake (Schedule C)	$169,891	
3. Sun Rivers (Schedule D)	$3,121,944	
TOTAL EXPENDITURES		**$7,313,919**
PART 3: ACCUMULATED SUPLUS/DEFICIT		
1. Accumulated Surplus - Local revenues carried forward from the previous budget year		**$0**
2. Accumulated Deficit - Local revenue expenditures carried forward from the previous budget year		**$0**
BALANCE		**$0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. City of Kamloops – Fire Protection Agreement $ 974,547.30

b. City of Kamloops – Sanitary Sewer Agreement $ 160,000.00

Note: This Budget includes the two attached Appendices.

a. Appendix A – Reserve Fund Balances

b. Appendix B – Development Cost Charges Reserve Funds

SCHEDULE B – EXPENDITURES
DISTRICT 1
(KIB General)

PART 2: EXPENDITURES

1. KIB - General Government Expenditures		**883,849**
a. Executive and Legislative	$140,482.00	
b. General Administrative	$440,519.00	
d. Other General Government	$302,848.00	
2. Protection Services		**$298,803**
a. Firefighting	$298,803.00	
3. Transportation		**$839,606**
a. Public Transit (Domestic and Maintenance)	$549,572.00	
b. Snow & Ice Removal (Public Works)	$152,517.00	
c. Roads and Streets (P and E)	$137,517.00	
4. Recreation and Cultural Services		**$135,747**
a. Culture	$28,750.00	
b. Cultural (CRM Wood Arbour)	$82,854.00	
c. Heritage Protection (DRI)	$23,011.00	
d. Other Recreation and Culture (City Service User Fees)	$1,132.00	
5. Community Development		**$145,362**
a. Education	$116,194.00	
b. Housing	$22,184.00	
c. Tourism (Museum)	$6,984.00	
6. Environment Health Services		**$131,613**
a. Health And Safety	$80,000.00	
b. Environment	$51,613.00	
7. Other Services		**$418,133**
a. Social Programs and Assistance	$231,941.00	
b. Other Services (Day Scholar)	$131,192.00	
c. Education (Band School)	$55,000.00	
8. Grants		**$171,209**
a. First Nations (FN) Homeowner Grants	$80,132.00	
b. FN Additional Grants	$91,077.00	
9. Contingency Amounts		**$207,987**
a. Contingency Amounts	$207,987.00	
10. Transfers into reserve funds		**$433,000**
a. Capital Infrastructure Replacement & Improvement Reserve Fund	$150,000.00	
b. Development Cost Charge Band Contribution Expense Fund	$283,000.00	
11. Transfers into DCC Reserve Funds		**$356,775**
a. Sewer Facilities	$6,490.00	
b. Stormwater Facilities	$2,855.00	
c. Transportation Facilities	$289,490.00	
d. Providing and improving parks and recreation land	$1,110.00	

e. Water Facilities	$56,830.00	
TOTAL EXPENDITURES:		**$4,022,084**

SCHEDULE C – EXPENDITURES
DISTRICT 2
(Paul Lake)

PART 2: EXPENDITURES

1. Paul Lake - General Government Expenditures		**$17,999**
a. Executive and Legislative	$16,665	
b. General Administrative (BCA)	$1,334	
2. Protection Services		**$5,400**
a. Firefighting	$5,400	
3. Community Development		**$65,934**
a. Heritage Protection - Rights And Title	$65,934	
4. Grants		**$43,049**
a. First Nations (FN) Homeowner Grants	$21,170	
b. FN Additional Grants	$21,879	
5. Contingency Amounts		**$1,666**
a. Contingency Amounts	$1,666	
6. Local Development Servicing Agreement		**$35,843**
a. Local Development Servicing Agreement	$35,843	
TOTAL EXPENDITURES:		**$169,891**

SCHEDULE D – EXPENDITURES
DISTRICT 3
(Sun Rivers)

PART 2: EXPENDITURES

1. Sun Rivers - General Government Expenditures		**$336,138**
a. Executive and Legislative	$316,772	
b. General Administrative (BCA)	$19,366	
2. Protection Services		**$635,220**
a. Firefighting	$635,220	
3. Recreation and Cultural Services		**$223,108**
a. Recreation	$223,108	
4. Community Development		**$564,864**
a. Housing	$325,614	
b. Other Recreation (City Service User Fee)	$239,250	
5. Environment Health Services		**$20,000**
a. Garbage Waste Collection and Disposal	$20,000	
6. Other Services		**$140,000**
a. Other Services (Elders & Youth)	$140,000	
7. Grants		**$384,217**
a. First Nations (FN) Homeowner Grants	$193,750	
b. FN Additional Grants	$190,467	
8. Contingency Amounts		**$31,169**
a. Contingency Amounts	$31,169	
9. Local Development Servicing Agreement		**$787,228**
a. Local Development Servicing Agreement	$787,228	
TOTAL EXPENDITURES:		**$3,121,944.18**

Appendix A

Reserve Fund Balances

1. **Development Cost Charge Band Contribution Expense Fund**	
Beginning balance as of April 1, 2016 :	$ 568.666.12
Transfers out	
a. to local revenue account:	$ 0.00
b. to _____ reserve fund as a transfer:	$ 0.00
c. moneys borrowed for another purpose:	$ 0.00
Transfers in	
a. from local revenue account:	$ 283,000.00
b. from _____ reserve fund as a transfer to fund:	$ 0.00
c. borrowed moneys repaid to fund:	$ 0.00
Interest earned in current year (estimated):	$ 4,101.06
Ending balance as of March 31, 2017:	$ 855,767.18
2. **Capital Infrastructure Replacement & Improvement Reserve Fund**	
Beginning balance as of April 1, 2016 :	$ 698,204.40
Transfers out	
a. to local revenue account:	$ 0.00
b. to _____ reserve fund as a transfer:	$ 0.00
c. moneys borrowed for another purpose:	$ 0.00
Transfers in	
a. from local revenue account:	$ 150,000.00
b. from _____ reserve fund as a transfer to fund:	$ 0.00
c. borrowed moneys repaid to fund:	$ 0.00
Interest earned in current year (estimated):	$ 3,181.02
Ending balance as of March 31, 2017:	$ 851,385.42

APPENDIX B

Development Cost Charges Reserve Fund Balances

1. **Sewer Facilities**	
Beginning balance as of April 1, 2016:	$ 23,172.39
Transfers out	
a. to local revenue account:	$ 0.00
b. to _____ DCC reserve fund as a transfer:	$ 0.00
c. moneys borrowed for another purpose:	$ 0.00
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$ 6,490.00
b. from _____ DCC reserve fund as a transfer to fund:	$ 0.00
c. borrowed moneys repaid to fund:	$ 0.00
Interest earned in current year (estimated):	$ 1,055.86
Ending balance as of March 31, 2017:	$ 30,718.25
2. **Stormwater Facilities**	
Beginning balance as of April 1, 2016:	$ 4,785.05
Transfers out	
a. to local revenue account:	$ 0.00
b. to _____ DCC reserve fund as a transfer:	$ 0.00
c. moneys borrowed for another purpose:	$ 0.00
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$ 2,855.00
b. from _____ DCC reserve fund as a transfer to fund:	$ 0.00
c. borrowed moneys repaid to fund:	$ 0.00
Interest earned in current year (estimated):	$ 21.80
Ending balance as of March 31, 2017:	$ 7,661.85
3. **Transportation Facilities**	
Beginning balance as of April 1, 2016:	$329,315.13
Transfers out	
a. to local revenue account:	$ 0.00
b. to _____ DCC reserve fund as a transfer:	$ 0.00
c. moneys borrowed for another purpose:	$ 0.00
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$ 289,490.00
b. from _____ DCC reserve fund as a transfer to fund:	$ 0.00

c. borrowed moneys repaid to fund:	$ 0.00
Interest earned in current year (estimated):	$ 1,500.36
Ending balance as of March 31, 2017:	$ 620,305.49
4. **Providing and improving parks and recreation land**	
Beginning balance as of April 1, 2016:	$ 1,422.67
Transfers out	
a. to local revenue account:	$ 0.00
b. to _____ DCC reserve fund as a transfer:	$ 0.00
c. moneys borrowed for another purpose:	$ 0.00
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$ 1,110.00
b. from _____ DCC reserve fund as a transfer to fund:	$ 0.00
c. borrowed moneys repaid to fund:	$ 0.00
Interest earned in current year (estimated):	$ 6.48
Ending balance as of March 31, 2017:	$ 2,539.15
5. **Water Facilities**	
Beginning balance as of April 1, 2016:	$ 45,023.80
Transfers out	
a. to local revenue account:	$ 0.00
b. to _____ DCC reserve fund as a transfer:	$ 0.00
c. moneys borrowed for another purpose:	$ 0.00
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$ 56,830.00
b. from _____ DCC reserve fund as a transfer to fund:	$ 0.00
c. borrowed moneys repaid to fund:	$ 0.00
Interest earned in current year (estimated):	$ 205.13
Ending balance as of March 31, 2017:	$ 102,058.93

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc Annual Rates Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

David Paul – Deputy Chief Commissioner
First Nations Tax Commission

TK'EMLÚPS TE SECWÉPEMC

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Rates Law, 2016*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Kamloops Indian Band Property Assessment Law, 2008*,

"First Nation" means the Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kamloops Indian Band Property Taxation Law, 2008*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedules A-C for each District upon the assessed value of all taxable property in each property class in each District.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($ 350.00), the taxable property shall be taxed at three hundred and fifty dollars ($ 350.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedules attached to this Law forms part of and are an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of June, 2016, at Kamloops, in the Province of British Columbia.

A quorum of Council ~~consists~~ of four (4) members of Council.

Chief Fred Seymour

Councillor Nacoma George

Councillor Howard Campbell

Councillor Katy Gottfriedson

Councillor Eagle Casimir

Councillor Jeanette Jules

Councillor Rosanne Casimir

Councillor Viola Thomas

SCHEDULE A
DISTRICT 1
(KIB GENERAL)

TAX RATES

PROPERTY CLASS	RATE PER
Class 1 – Residential	8.18357
Class 2 – Utilities	31.84720
Class 5 - Light Industry	21.73400
Class 6 - Business and Other	21.26520
Class 8 - Recreational Property/Non-Profit Organization	6.14162

SCHEDULE B
DISTRICT 2
(PAUL LAKE)
TAX RATES

PROPERTY CLASS	RATE PER $1,000 Assessed Value
Class 1 – Residential	6.78440

SCHEDULE C
DISTRICT 3
(SUN RIVERS)
TAX RATES

PROPERTY CLASS	RATE PER $1,000 Assessed Value
Class 1 – Residential	8.6727
Class 6 – Business and Other	21.5980
Class 8 – Recreational Property/Non-Profit Organization	16.8090

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tla-o-qui-aht First Nations in the Province of British Columbia,

Tla-o-qui-aht First Nations Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TLA-O-QUI-AHT FIRST NATIONS
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations duly enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment and Taxation Law" means the *Tla-o-qui-aht First Nations* Property Assessment and Taxation By-Law, 1995;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tla-o-qui-aht First Nations, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law; and

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 1, 2018 is comprised of Parts 1 and 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of JULY, 2016, at Tofino, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

Chief Elmer Frank

Councillor Anna Masso

Councillor Francis Frank

Councillor Joe David

Councillor Ivy ~~Robinson~~ Martin

Councillor Desmond Tom

Councillor Thomas George

Councillor Barney Williams

Councillor Tammy Dorward

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$177,000
TOTAL REVENUES	**$177,000**
PART 2: EXPENDITURES	
1. General Government Expenditures	
b. General Administrative	$ 21,240
2. Community Development	
d. Economic Development Program	$153,990
3. Contingency amounts:	$ 1,770
TOTAL EXPENDITURES	**$177,000**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0.00
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tla-o-qui-aht First Nations in the Province of British Columbia,

Tla-o-qui-aht First Nations Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 10th day of August, 2016.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TLA-O-QUI-AHT FIRST NATIONS
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations duly enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment and Taxation Law" means the *Tla-o-qui-aht First Nations* Property Assessment and Taxation By-Law, 1995;

"First Nation" means the Tla-o-qui-aht First Nations, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act.

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of JULY, 2016, at Tofino, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

1

Chief Elmer Frank

Councillor Anna Masso

Councillor Francis Frank

Councillor Joe David

Councillor Ivy ~~Robinson~~ Martin

Councillor Desmond Tom

Councillor Thomas George

Councillor Barney Williams

Councillor Tammy Dorward

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	6.0046
Class 2 – Utilities	59.8804
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	16.2927
Class 7 – Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	16.6506
Class 9 - Farm	

TLA-O-QUI-AHT FIRST NATIONS

FINANCIAL ADMINISTRATION LAW

2016

Adopted: March 17, 2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Tla-o-qui-aht First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Tla-o-qui-aht First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Tla-o-qui-aht First Nations Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means *Tla-o-qui-aht First Nation*;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the Chief Executive Officer, Chief Financial Officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"Chief Financial Officer" means the person appointed Chief Financial Officer under section 19;

"Chief Executive Officer" means the person appointed Chief Executive Officer under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Chief Financial Officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Chief Executive Officer and the Chief Financial Officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Chief Executive Officer or the Chief Financial Officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Chief Executive Officer or the Chief Financial Officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Chief Executive Officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief Executive Officer

18.(1) The Council must appoint a person as Chief Executive Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Chief Executive Officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the Chief Executive Officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the Chief Executive Officer under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Chief Executive Officer's duties specified in this Law.

(3) The Chief Executive Officer may assign the performance of any of the Chief Executive Officer's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Chief Executive Officer of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council must appoint a person as Chief Financial Officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Chief Executive Officer, the Chief Financial Officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Chief Financial Officer under this Law; and

(o) to carry out any other activities specified by the Chief Executive Officer that are not contrary to the Act or inconsistent with the Chief Financial Officer's duties under this Law.

(3) With the approval of the Chief Executive Officer, the Chief Financial Officer may assign the performance of any of the duties or functions of the Chief Financial Officer to any officer, employee,

contractor or agent of the First Nation, but this assignment does not relieve the Chief Financial Officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Chief Financial Officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the Chief Financial Officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the Chief Financial Officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the Chief Executive Officer, Chief Financial Officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the Chief Executive Officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the Chief Executive Officer, the Chief Financial Officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Chief Executive Officer must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the Chief Executive Officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the Chief Financial Officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the Chief Executive Officer or the Chief Financial Officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The Chief Financial Officer must ensure the safekeeping of all money received by the First Nation.

(2) The Chief Financial Officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The Chief Executive Officer may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Chief Executive Officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Chief Executive Officer or the Chief Financial Officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the Chief Executive Officer or Chief Financial Officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the Chief Executive Officer or the Chief Financial Officer.

DIVISION 4 - General Matters

Advances

42.(1) The Chief Executive Officer or the Chief Financial Officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the Chief Financial Officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the Chief Financial Officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Chief Financial Officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the Chief Executive Officer or the Chief Financial Officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the Chief Financial Officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Chief Financial Officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the Chief Financial Officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Chief Financial Officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the Chief Financial Officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the Chief Executive Officer must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the Chief Executive Officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The Chief Financial Officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief Financial Officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the Chief Financial Officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Chief Financial Officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the Chief Financial Officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Chief Financial Officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the Chief Financial Officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The Chief Financial Officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The Chief Financial Officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The Chief Financial Officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Chief Financial Officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The Chief Executive Officer must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the Chief Executive Officer to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The Chief Executive Officer must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The Chief Executive Officer must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the Chief Financial Officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the Chief Executive Officer must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The Chief Executive Officer must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the Chief Executive Officer must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Chief Financial Officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The Chief Executive Officer may retain the services of a professional engineer or other consultant to assist the Chief Executive Officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act.*

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Chief Executive Officer or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the Chief Executive Officer under subsection 101(3), the Chief Executive Officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the Chief Executive Officer, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The Chief Executive Officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of March 2016, at Tofino, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of six (6) members of Council was present throughout.

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the Chief Executive Officer:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The Chief Executive Officer must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the Chief Executive Officer must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one-hundred dollars ($100) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the Chief Executive Officer under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Chief Executive Officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the Chief Executive Officer or, in the case of the Chief Executive Officer, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Chief Executive Officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Chief Executive Officer or, in the case of the Chief Executive Officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobacco Plains Indian Band in the Province of British Columbia,

Tobacco Plains Indian Band Annual Expenditure Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TOBACCO PLAINS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Tobacco Plains Indian Band Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) Part 1 of the Schedule; and

(b) Sections 1 to 6, and section 8, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2016, at Grasmere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Mary Mahselah

Chief Mary Mahselah

Councillor Bob Luke

Councillor Corey Letcher

Councillor Jason Gravelle

Councillor Dan Gravelle

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 55,790.24
TOTAL REVENUES	**$ 55,790.24**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 1,000.00
b. General Administrative	$ 3,500.00
c. Other General Government	$ 25,701.88
2. Protection Services	
a. Firefighting	$ 1,500.00
c. Other Protective Services	$ 500.00
3. Transportation	
a. Roads and Streets	$ 8,500.00
b. Snow and Ice Removal	$ 4,500.00
4. Recreation and Cultural Services	
a. Recreation	$ 1,000.00
5. Community Development	
a. Housing	$ 3,500.00
b. Planning and Zoning	$ 1,470.46
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	$ 2,000.00
7. Grants:	
a. Home owner grant equivalents:	$ 3,060.00
8. Contingency Amounts	$ 557.90
TOTAL EXPENDITURES	**$ 55,790.24**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE:	$ 0

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobacco Plains Indian Band in the Province of British Columbia,

Tobacco Plains Indian Band Annual Rates Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TOBACCO PLAINS INDIAN BAND
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

"First Nation" means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2016, at Grasmere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Mary Mahselah

Councillor Bob Luke

Councillor Corey Letcher

Councillor Jason Gravelle

Councillor Dan Gravelle

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $ 1,000 of assessed value:
Class 1 – Residential	10.9678
Class 2 – Utilities	54.9540
Class 9 - Farm	19.1153

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSARTLIP FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Tsartlip First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Tsartlip First Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tsartlip First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2016, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

> _____ <
CHIEF Don Tom

_____ _____
Councillor Paul Sam, Sr. Councillor Joni Olsen

_____ _____
Councillor Verna Ellsworth Councillor Howard Morris

_____ _____
Councillor Simon Smith, Jr. Councillor William Morris

_____ _____
Councillor Ian Sam Councillor Phil Tom

_____
Councillor Gord Elliott

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	64994.74
TOTAL REVENUES	**$64,994.74**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	2500.00
b. General Administrative	3500.00
2. Protection Services	
a. Policing	500.00
b. Firefighting	1000.00
c. Regulatory Measures	500.00
3. Transportation	
a. Roads and Streets	1000.00
b. Snow and Ice Removal	500.00
4. Recreation and Cultural Services	
a. Recreation	500.00
b. Culture	450.00
5. Community Development	
a. Education	500.00
c. Planning and Zoning	750.00
d. Community Planning	750.00
e. Economic Development Program	500.00
f. Heritage Protection	00.00
6. Environment Health Services	
b. Sewage Collection and Disposal	2500.00
c. Garbage Waste Collection and Disposal	2750.00
7. Fiscal Services	
b. Debt Payments - First Nations Finance Authority	0.00
e. Other Debt Charges	0.00
f. Other Fiscal Services	500.00
8. Other Services	
a. Health	500.00

b. Social Programs and Assistance	500.00
9. Grants:	
a. Home owner grant equivalents:	5463.02
b. For economic development by members	14750.00
10. Contingency Amounts	2000.00
TOTAL EXPENDITURES	**$41,913.02**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried Forward from the previous budget year	0.00
2. Accumulated Deficit – Local revenue expenditures forward from the previous budget year	23081.72
BALANCE	**0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:
1. District of Central Saanich Fire Service Agreement $51,245.22*
(*Paid partially from local revenues and partially from general revenues)
2. District of Central Saanich General Service Agreement $6023.26
(Including general government services, emergency measures (PEMO), public works and parks and recreation)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSARTLIP FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Tsartlip First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tsartlip First Nation Property Assessment Law, 2012*;

"First Nation" means the Tsartlip First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred and fifty dollars ($ 150), the taxable property shall be taxed at one hundred and fifty dollars ($ 150) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of May, 2016, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

CHIEF Don Tom

Councillor Paul Sam, Sr.

Councillor Joni Olsen

Councillor Verna Ellsworth

Councillor Howard Morris

Councillor Simon Smith, Jr.

Councillor William Morris

Councillor Ian Sam

Councillor Phil Tom

Councillor Gord Elliott

SCHEDULE

TAX RATES

PROPERTY CLASS of assessed value	RATE PER $1000
Class 1 – Residential	6.92889
Class 2 – Utilities	38.04214
Class 6 - Business and Other	16.20779
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	15.04384
Class 9 - Farm	9.96897

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Expenditure Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSAWOUT FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Tsawout First Nation Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the *Tsawout* First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Tsawout First Nation Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017 and ending March 31, 2018 is comprised of

(a) Part 1 of the Schedule; and

(b) sections 1 to 6, and section 8, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1stday of June, 2016, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Harvey Underwood

Councillor John Wilson

Councillor Bruce Underwood

Councillor Stan Sam

Councillor Mavis Underwood

Councillor John Wilson

Councillor Karen Harry

Councillor John Etzel

Councillor Samantha Etzel

Councillor Abraham Pelkey

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$1,063,858
b. Tax Search Fees	$600
c. BC HOG Benefit	$75,000
d. Penalties and Interest	$15,000
TOTAL REVENUES	**$1,154,458**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$80,000
b. General Administrative	$164,404
c. Other General Government	$16,000
2. Protection Services	
a. Firefighting	$50,000
b. Animal Control	$6,000
3. Transportation	
a. Roads and Streets	$30,000
b. Snow and Ice Removal	$10,000
4. Recreation and Cultural Services	
a. Recreation	$25,000
b. Culture	$35,000
c. Other Recreation and Culture	$20,000
5. Other Services	
a. Health	$45,000
b. Mosquito Control	$20,000
c. General Services Municipal	$75,000
6. Grants:	
a. Home owner grants	$414,000
7. Contingency Amounts	

a. Contingency Amount	$107,945
8. Transfers into Reserve Funds	
a. Transfer to Capital Projects Reserve fund	$56,109
TOTAL EXPENDITURES	$1,154,458

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

1 District of Central Saanich - General Service Agreement	$75,000
2 District of Central Saanich - Fire Protection Agreement	$50,000
3 District of Central Saanich - Mosquito Control Agreement	$20,000
4 Capital Regional District - Hospital Service Agreement	$45,000

Note: This Budget includes Appendix A

Appendix A
Reserve Fund Balances

1. Contingency Reserve Fund	
Beginning balance as of April 1, 2016 :	$156,109
Transfers out	$0
Transfers in	$0
Interest earned in current year:	$600
Ending balance as of March 31, 2017:	$156,709
2. Capital Projects Reserve Fund	
Beginning balance as of April 1, 2016:	$408,853
Transfers out	$0
Transfers in	$56,109
Interest earned in current year:	$1,800
Ending balance as of March 31, 2017:	$466,762

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Rates Law, 2016

Dated at Wendake, Québec this 15th day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSAWOUT FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tsawout First Nation Property Assessment Law, 2008*;

"First Nation" means the Tsawout First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsawout First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars ($350), and

(b) no taxpayer for that taxable property is sixty-five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding section 3, where

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred and fifty dollars ($150), and

(b) a taxpayer for that taxable property is at least sixty-five (65) years of age,

the taxable property shall be taxed at one hundred and fifty dollars ($150) for the taxation year.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2016, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Harvey Underwood

Councillor John Wilson

Councillor John Wilson

Councillor Karen Harry

Councillor Bruce Underwood

Councillor John Etzel

Councillor Stan Sam

Councillor Samantha Etzel

Councillor Mavis Underwood

Councillor Abraham Pelkey

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 in assessment value
Class 1 – Residential	7.459554
Class 2 – Utilities	32.407332
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	19.414663
Class 8 - Recreational Property/Non-Profit Organization	23.283185
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ts'kw'aylaxw First Nation in the Province of British Columbia,

Ts'kw'aylaxw First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TS'KW'AYLAXW FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Ts'kw'aylaxw First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of October, 2016, at Ts'kw'aylaxw, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Fancis Aleck

Councillor Matilda Brown

Councillor Gabriel Harry

Councillor Judith Higginbottom

Councillor Clifford Alec

Councillor Dolores McDonald

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$57,805
TOTAL REVENUES	**$57,805**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$35,005
c. Other General Government	$ 8,500
2. Transportation	
a. Roads and Streets	$ 2,500
b. Snow and Ice Removal	$ 2,500
c. Parking	
d. Public Transit	
e. Other Transportation	
3. Recreation and Cultural Services	
a. Recreation	
b. Culture	$ 5,350
c. Heritage Protection	
d. Other Recreation and Culture	
4. Contingency Amounts	$ 3,950
TOTAL EXPENDITURES	**$57,805**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

3

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ts'kw'aylaxw First Nation in the Province of British Columbia,

Ts'kw'aylaxw First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TS'KW'AYLAXW FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Ts'kw'aylaxw First Nation Property Assessment Law*, 2015;

"First Nation" means the Ts'kw'aylaxw First Nation, being a band named in the schedule to the Act;

"Property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of October, 2016, at Ts'kw'aylaxw, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Fancis Alec

Councillor Matilda Brown

Councillor Gabriel Harry

Councillor Judith Higginbottom

Councillor Clifford Alec

Councillor Dolores McDonald

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 In Assessed Value
Class 2 – Utilities	22.4999
Class 4 - Major Industry	30.2190
Class 5 - Light Industry	18.4086

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TS'KW'AYLAXW FIRST NATION

FINANCIAL ADMINISTRATION LAW

2015

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Ts'kw'aylaxw First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Ts'kw'aylaxw First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or

agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22 day of March, 2016 at Lillooet, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of _____ ( ) members of Council was present throughout.

Chief Francis Alec

Councillor Matilda Brown

Councillor Gary Harry

Councillor Judith Hugginbottom

Councillor Brenda McDonald

Councillor Dolores McDonald

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

TSAL'ALH

FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Tsal'alh considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Tsal'alh enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Tsal'alh Financial Administration Law,* 2016.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Tsal'alh;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 08 day of JUNE, 2016, at TSAL'ALH, in the Province of BRITISH COLUMBIA at a duly called and conducted Council meeting at which the required quorum of FOUR(4) members of Council was present throughout.

Chief Larry Casper

Councillor Clifford Casper

Councillor Randy James

Councillor Ida Mary Peter

Councillor Phyllis Peters

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Tsleil-Waututh Nation Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2016, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna B. George

Councillor Travis George

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$1,685,141.65
2. Other Revenue (Utilities)	$1,047,706.60
TOTAL REVENUES	**$2,732,848.25**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$50,000.00
b. General Administrative	$100,000.00
c. Other General Government	$80,000.00
2. Transportation	
a. Roads and Streets	$10,000.00
3. Recreation and Cultural Services	
a. Recreation	$10,000.00
b. Culture	$10,000.00
c. Heritage Protection	$10,000.00
4. Community Development	
a. Education	$10,000.00
b. Public Works	$229,000.00
5. Other Services	
a. BCAA	$29,000.00
b. Assessment Appeals	$10,000.00
c. District of North Vancouver MTSA	$1,700,233.32
6. Grants	
a. Home owner grant equivalents:	$464,614.93
7. Contingency Amounts	
a. Contingency Amounts	$20,000.00
TOTAL EXPENDITURES	**$2,732,848.25**
BALANCE	**$0.00**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0.00
BALANCE	**$0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **District of North Vancouver** $1,700,233.32
   - Police
   - Fire
   - Library
   - Parks and Recreations

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tsleil-Waututh Nation Property Assessment Law, 2010*;

"First Nation" means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsleil-Waututh Nation Property Taxation Law, 2010.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2016, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna B. George

Councillor Travis George

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 - Residential	3.805200
Class 2 - Utilities	56.757640
Class 4 - Major Industry	33.169860
Class 5 - Light Industry	19.398790
Class 6 - Business and Other	15.074400
Class 8 - Recreational Property/Non-Profit Organization	8.785100
Class 9 - Farm	N/A

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Property Transfer Tax Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION

PROPERTY TRANSFER TAX LAW, 2016

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SCHEDULES

I	Fair Market Value Determination
II	Information Required for Property Transfer Tax Returns
III	Notice of Property Transfer Tax Assessment
IV	Property Transfer Tax Certificate
V	Request for Information by Administrator
VI	Request for Reconsideration
VII	Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Tsleil-Waututh Nation deems it to be in the best interests of the Tsleil-Waututh Nation to make a law that provides for the levy and collection of a tax on certain interests in land in the reserve at the time of the transfer of those interests; and

C. The Council of the Tsleil-Waututh Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

"administrator" means a person appointed by the Council under subsection 3(1) to administer this Law;

"chief administrative officer" means the person, appointed by the Council who is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Tsleil-Waututh Nation;

"chief financial officer" means the person, appointed by the Council, who is responsible for the day-to-day management of the financial administration of the Tsleil-Waututh Nation;

"correcting transfer" means a taxable transfer that was intended to be transferred to the transferee when the original transfer was registered;

"Council" has the meaning given to that term in the Act;

"expenditure law" means a law enacted by the Tsleil-Waututh Nation under paragraph 5(1)(b) of the Act;

"fair market value" means the fair market value determined in accordance with the applicable rules and formulae set out in Schedule I;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" means land or improvements, or both, in the reserve and, without limitation, may

include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"lease" includes a sublease or any further sublease;

"lease modification agreement" means an agreement that extends the term of a lease;

"local revenue account" means the account referred to in section 13 of the Act;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"member" means a member of the Tsleil-Waututh Nation;

"Notice of Tax Assessment" means a notice containing the information set out in Schedule III and includes an amended Notice of Tax Assessment;

"original transfer" means a taxable transfer to a transferee that was in error, or an error was made in the description or survey under which an interest in land was registered;

"permanent resident of Canada" means a permanent resident as defined in the *Immigration and Refugee Protection Act*;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"principal residence",

(a) for the purposes of section 12, means an interest in land

(i) on which the person in relation to whose residency the exemption in section 12 is claimed usually resided and used as his or her home,

(ii) on which there are improvements that are designed to accommodate and that are used to accommodate three (3) or fewer families,

(iii) on which all of the improvements are residential improvements, and

(iv) that is not larger than a half (0.5) hectare, and

(b) for the purposes of sections 13 to 24, means the usual place where an individual makes his or her home;

"registration date" means the date on which an application is made to register a taxable transfer in the registry;

"registry" means the Tsleil-Waututh Lands Register, or its successor, in which interests in land are registered;

"related individual" means

(a) a person's spouse, child, grandchild, great-grandchild, parent, parent's spouse, grandparent or great-grandparent,

(b) the spouse of a person's child, grandchild or great-grandchild, or

(c) the child, parent, grandparent or great-grandparent of a person's spouse;

"Request for Information" means a request containing the information set out in Schedule V;

"Request for Reconsideration" means a request containing the information set out in Schedule VI;

"reserve" means any land set apart for the use and benefit of the Tsleil-Waututh Nation within the meaning of the *Indian Act*;

"residential", in respect of an interest in land, means used for residential purposes or zoned for residential uses;

"residential improvement" means an improvement, or a part of an improvement, constructed on and permanently affixed to land and that is intended to be a dwelling;

"Return" means a tax return containing the information set out in Schedule II and in the form or forms determined by the administrator;

"settlor" means, in relation to an interest in land held in trust, the person who

(a) contributed the interest in land to the trust estate, or

(b) contributed to the trust estate the assets used to acquire the interest in land,

whether or not that person is the creator of the trust;

"spouse" includes a common law partner;

"tax" means the property transfer tax imposed under this Law and includes all penalties, interest, and costs added to taxes under this Law;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"taxable transfer" means

(a) a transfer, grant, assignment or other disposition of a lease by any method, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,

(b) a grant of a life estate in a lease,

(c) the extension of the term of a lease by a lease modification agreement, and

(d) a grant of an option to renew or extend the term of a lease;

"taxpayer" means a person liable for payment of tax under this Law;

"transferee" means a person to whom an interest in land is transferred or whose interest in land is created, increased or given effect to under a taxable transfer;

"transferor" means a person from whom a transferee receives a taxable transfer;

"Tsleil-Waututh Nation" means the Tsleil-Waututh Nation (formerly known as the Burrard Indian Band), being a band named in the schedule to the Act;

"Tsleil-Waututh Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the Tsleil-Waututh Nation or all of the members of the Tsleil-Waututh Nation; and

"wholly-owned Tsleil-Waututh Nation Corporation" means a corporation in which all of the shares are held in trust for the benefit of the Tsleil-Waututh Nation or all the members of the Tsleil-Waututh Nation.

(2) For the purpose of calculating tax payable under this Law, a person registered in the registry as the holder of the interest in land, other than a person registered only as the owner of a charge, is deemed

to be the legal and beneficial holder of the interest in the land, even if the person holds the interest in land in trust.

(3) For the purposes of this Law, a person is considered to have only one (1) principal residence at a time.

(4) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(5) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Administrator

3.(1) The Council shall appoint an administrator to oversee the administration and enforcement of this Law.

(2) The administrator shall fulfill the responsibilities given to the administrator under this Law and such other duties assigned to the administrator by the Tsleil-Waututh Nation from time to time.

(3) The administrator may, with the consent of the Council, the chief administrative officer or the chief financial officer, assign the performance of any duties of the administrator to any officer, employee, contractor or agent of the Tsleil-Waututh Nation.

(4) On or before September 30 of each year, the administrator shall prepare and present a report to the Council on the administration of this Law during the previous fiscal year, which report shall include

(a) the amount of all taxes levied;

(b) the amount of all taxes received;

(c) the amount of any exemptions from taxes;

(d) the amount of any refunds of taxes;

(e) a list of all requests for reconsideration received by the administrator and the decision made respecting each request;

(f) any appeals filed; and

(g) any enforcement proceedings taken.

Revenues and Expenditures

4. Taxes collected by the Tsleil-Waututh Nation shall be placed in the local revenue account of the Tsleil-Waututh Nation and expended under the authority of an expenditure law or in accordance with section 13.1 of the Act.

PART IV
TAX LIABILITY AND LEVY

Tax Liability

5.(1) This Law applies to all interests in land, and every transferee is subject to tax at the time of application for registration of a taxable transfer in respect of an interest in land in accordance with this Law.

(2) Except where an exemption applies as provided in Part V, a tax

(a) is levied and imposed on an interest in land at the time of the application for registration of a taxable transfer relating to that interest in land; and

(b) shall be paid by the transferee in accordance with this Law.

(3) A person who is a transferee of a taxable transfer under this Law is liable for the tax even if

(a) that person is also liable to pay taxes imposed under other property taxation laws of the Tsleil-Waututh Nation; or

(b) the interest in land acquired by a co-transferee of the taxable transfer is exempt from tax under this Law.

(4) Where there is more than one (1) transferee in respect of a taxable transfer, each transferee is jointly and severally liable to the Tsleil-Waututh Nation for the tax imposed under this Law.

(5) Subsection (4) does not apply to a co-transferee of a taxable transfer who is exempt from tax under this Law.

(6) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting those taxes, including without limitation respecting the assessment of taxes, the applicability of an exemption, or the taxpayer's liability to taxation.

Tax Payment and Filing Return

6.(1) On application for registration of a taxable transfer in the registry, the transferee shall

(a) pay the tax in accordance with this Law; and

(b) file a completed Return in accordance with this Law, whether or not the taxable transfer is exempt from tax under this Law.

(2) The registry shall refuse to accept an application for registration of a taxable transfer if

(a) the transferee does not pay the tax owing at the time of registration;

(b) the transferee does not file a completed Return; or

(c) the administrator or the registry staff have reasonable grounds to believe that the Return is incomplete, or the transferee does not qualify for an exemption being claimed on the Return.

(3) Payment of taxes shall be made by electronic transfer to the Tsleil-Waututh Nation, or by cheque or money order made payable to the Tsleil-Waututh Nation.

Payment of Estimated Tax

7.(1) Despite section 6, where the amount of tax owing on a taxable transfer cannot be determined on the registration date because an appraisal or other valuation information is required to determine the fair market value of the taxable transfer, the administrator may, on the request of the transferee,

(a) estimate the tax owing using the best information available to the administrator on the registration date; and

(b) authorize the registry to accept the application for registration of the taxable transfer on payment by the transferee of the administrator's estimate of the tax owing.

(2) Where a transferee makes a payment of estimated tax owing under subsection (1), the administrator shall, on receipt of the appraisal or other valuation information, determine the tax owing on the taxable transfer.

(3) Despite subsection (2), if the transferee was required to provide the appraisal or other valuation information and the transferee does not provide the information within the required time, the administrator shall determine the tax owing on the taxable transfer on the registration date, based on the

best information available to the administrator at the time of the determination under this subsection.

(4) Where the administrator makes a determination of tax owing under subsection (2) or (3), the administrator shall deliver a Notice of Tax Assessment to the transferee and section 31 applies.

Tax Rate

8.(1) The rate of tax levied under this Law is

(a) one percent (1%) of the taxable transfer's fair market value that does not exceed two hundred thousand dollars ($200,000);

(b) two percent (2%) of that portion of the fair market value that exceeds two hundred thousand dollars ($200,000) but does not exceed two million dollars ($2,000,000); and

(c) three percent (3%) of that portion of the fair market value that exceeds two million dollars ($2,000,000).

(2) If a transferee

(a) applies to register a taxable transfer, and

(b) within six (6) months after the application referred to in paragraph (a) applies to register one or more additional taxable transfers respecting the same interest in land,

the tax owing on the taxable transfer referred to in paragraph (b) shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all the taxable transfers referred to in paragraphs (a) and (b) were a single taxable transfer.

(3) If

(a) a transferee applies to register a taxable transfer, and

(b) one or more related individuals of the person referred to in paragraph (a) apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), to register one (1) or more taxable transfers respecting the same interest in land for which the transferor is not the person referred to in paragraph (a),

the tax owing shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay the total tax owing.

(4) If

(a) a transferee that is a corporation (in this subsection and subsection (5) called the "corporate transferee") applies for registration of a taxable transfer, and

(b) one or more corporations associated with the corporate transferee apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), for registration of one or more taxable transfers respecting the same interest in land for which the transferor is not the corporate transferee,

the tax owing on the taxable transfers shall be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay that total tax.

(5) For the purposes of subsection (4), a corporation is associated with a corporate transferee if the corporation and the corporate transferee are associated, within the meaning of section 256 of the *Income Tax Act*, on the registration date of the taxable transfer referred to in subsection (4).

Tax Return

9. A Return shall be dated and certified

(a) if no exemption is claimed, by the transferee or a person with actual authority to certify the Return on behalf of the transferee;

(b) if an exemption is claimed and the transferee is an individual, by the transferee or by an agent of the transferee who has personal knowledge of the matters certified; or

(c) if an exemption is claimed and the transferee is a corporation, by a person who has personal knowledge of the matters certified and actual authority to certify the return on behalf of the transferee.

Correcting Transfer

10.(1) Despite section 8, the tax payable for a correcting transfer is the tax payable determined under that section as if the fair market value of the taxable transfer were determined on the registration date of the original transfer.

(2) On the registration of a correcting transfer, the amount of tax paid by a transferee in respect of the original transfer is deemed to be tax

(a) paid by the transferee in respect of the correcting transfer; and

(b) paid on the registration date of the correcting transfer.

PART V

EXEMPTIONS FROM TAXATION

Applicability of Exemptions

11.(1) A transferee is exempt from taxation on a taxable transfer under this Law where

(a) the taxable transfer is within any of the descriptions set out in sections 12 and 13; and

(b) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section shall

(a) be in the form required by the administrator;

(b) provide sufficient information for the administrator to confirm that the taxable transfer or the transferee, as the case may be, qualifies for the exemption claimed; and

(c) include a consent by the transferee to the administrator conducting inquiries respecting the taxable transfer and the transferee that the administrator considers necessary to confirm the qualification for the exemption.

Exemptions from Tax

12.(1) In this section a related individual shall be a person who is a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act*.

(2) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is

(a) from a transferor who is not a trustee to a transferee who is a related individual, if the interest in land transferred has been the principal residence of either the transferor or the transferee for a continuous period of at least six (6) months immediately before the registration date;

(b) from a trustee of a deceased's estate or of a trust established under a deceased's will and who is registered in that capacity in the registry, to a transferee, if

(i) the transferee is a beneficiary of the estate or trust,

(ii) the transferee beneficiary was a related individual of the deceased at the time of the deceased's death, and

(iii) immediately before the deceased's death, the interest in land to be transferred was the deceased's principal residence or had been the transferee's principal residence for a continuous period of at least six (6) months;

(c) from a trustee of a trust that is settled during the lifetime of the settlor and who is registered in that capacity in the registry, if

(i) the transferee is a beneficiary of the trust,

(ii) the transferee beneficiary is a related individual of the settlor of the trust, and

(iii) the interest in land transferred was the principal residence of either the settlor or the transferee for a continuous period of at least six (6) months immediately before the date of transfer or of the transferee beneficiary for that period;

(d) from a transferor to a transferee who is a spouse or former spouse of the transferor where the transfer is made pursuant to a written separation agreement, a court order, or other legally binding order or agreement under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable provincial or federal enactment respecting the division of matrimonial or family property;

(e) to change a joint tenancy to a tenancy in common, if

(i) the persons holding the interest in land are the same before and after the transfer, and

(ii) each person holding a share of the interest in land after the transfer has an interest equal to that held by the other holders;

(f) by operation of law to the survivor of a joint tenancy consequent on the death of a joint tenant holder of the interest in land;

(g) in relation to the subdivision of a parcel into smaller parcels, where

(i) the transferee of one or more of the resulting subdivided parcels was one of the registered holders of the original parcel immediately before its subdivision, and

(ii) the transferee's proportionate share of the fair market value of those smaller parcels, calculated using the fair market values as they were immediately after the subdivision, does not exceed the transferee's proportionate share of the fair market value of the original parcel, calculated using the fair market value as it was immediately before the subdivision;

(h) by which an interest in land reverts, escheats or is forfeited to the Tsleil-Waututh Nation or the federal or provincial Crown, or by which an interest in land that has reverted, escheated or been forfeited to the Tsleil-Waututh Nation or the Crown is returned to its previous holder;

(i) to the trustee in bankruptcy of an interest in land forming part of the estate of a bankrupt;

(j) from the trustee in bankruptcy to the bankrupt of an interest in land forming part of the estate of the bankrupt, if no consideration for the transfer is paid by or on behalf of the bankrupt transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;

(k) from the trustee in bankruptcy to the spouse or former spouse of the bankrupt of an interest in land forming part of the estate of the bankrupt, if

(i) the interest in land transferred was the principal residence of the bankrupt immediately before the date of the bankruptcy, and

(ii) no consideration for the transfer is paid by or on behalf of the transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;

(l) to a person in his or her capacity as personal representative, if the interest in land transferred is part of the deceased's estate;

(m) of a life estate in a lease, if the transferee of that life estate transferred the lease in the same interest in land to the transferor of the life estate in a concurrent transaction;

(n) to a mortgagee, if the mortgagee was the immediately preceding holder of the interest in land that was subject to the mortgage;

(o) to the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if

(i) the interest in land transferred is to be held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor,

(ii) the minor is a related individual of the transferor or the person whose estate is the transferor, and

(iii) the interest in land transferred was the principal residence of the minor, the transferor, or the person whose estate is the transferor;

(p) from the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if

(i) the interest in land transferred was held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor, and

(ii) the transferee is the beneficiary;

(q) from a transferor to a transferee, each of whom is registered in the registry as a trustee of the interest in land, if

(i) the change in trustee is for reasons that do not relate, directly or indirectly, to a change in beneficiaries or in a class of beneficiaries or to a change in the terms of the trust, and

(ii) the transferor and the transferee make a declaration to that effect on the application for the exemption;

(r) for the purpose of transferring an interest in land

(i) that was transferred in error, or

(ii) in respect of which an error was made in the description or survey relating to the registration of the interest in land;

(s) to a not-for-profit educational institution, including a public school, university, technical institute or public college, if the interest in land being transferred will be used for an educational purpose;

(t) to a not-for-profit hospital or health institution, if the interest in land being transferred will be used for hospital or health care related purposes; or

(u) of a lease with a term of thirty (30) years or less remaining as of the registration date, other than a lease modification agreement.

(3) Despite paragraph (2)(u), the exemption from taxation in that paragraph does not apply to a taxable transfer where

(a) two (2) or more taxable transfers are made in respect of the same interest in land;

(b) the applications for registration of the taxable transfers are made at the registry within six (6) months of each other;

(c) each of the taxable transfers provides a term during which a person is given a right to occupy the interest in land under a lease; and

(d) the terms referred to in paragraph (c) exceed thirty (30) years in total.

Additional Exemptions

13.(1) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is to

(a) the Tsleil-Waututh Nation as the sole transferee;

(b) a wholly-owned Tsleil-Waututh Nation Corporation as the sole transferee;

(c) a Tsleil-Waututh Nation Corporation as the sole transferee;

(d) a member where, in respect of the taxable transfer,

(i) the member is the only transferee,

(ii) all of the transferees are members, or

(iii) the member and the member's spouse are the only transferees,

provided that the transferee will hold the interest in land directly and not as a trustee, and the interest in land will be the transferee's principal residence; or

(e) a trustee who will hold the interest in land in trust only for the sole benefit of one (1) or more members and no other person, provided that at least one of the members will use the interest in land as their principal residence.

(2) Where an exemption is given under paragraph (1)(c), (d) or (e), the Tsleil-Waututh Nation shall

(a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person or corporation had the exemption not applied; and

(b) make the payment under paragraph (a) using moneys that are not local revenues.

First-Time Home Buyer – Exemption Definitions

14. The following definitions apply to sections 15 to 18:

"first-time home buyer" means an individual who

(a) is a Canadian citizen or a permanent resident of Canada on the registration date of a taxable transfer,

(b) has not previously

(i) owned land in British Columbia or elsewhere that constituted the individual's principal residence,

(ii) held an interest in land under a lease that constituted the individual's principal residence, or

(iii) held an interest in reserve lands under a lease that constituted the individual's principal residence, and

(c) has not previously obtained a first-time home buyers' exemption or refund under this Law or under any other federal, provincial or First Nation enactment; and

"qualifying property" means an interest in land

(a) with a fair market value that does not exceed five hundred thousand dollars ($500,000) on the registration date, and

(b) with a total parcel area of a half (0.5) hectare or less.

First-Time Home Buyer – Exemption Qualifications

15.(1) A transferee who applies for registration of a taxable transfer of a qualifying property is exempt from taxation under this Law if

(a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of "taxable transfer" in subsection 2(1);

(b) the residential improvement is the only improvement on the qualifying property;

(c) the transferee is a first-time home buyer;

(d) the transferee meets the requirements set out in section 16; and

(e) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section shall

(a) be in the form required by the administrator;

(b) include a declaration that the transferee is a first-time home buyer;

(c) provide sufficient information to confirm that the interest in land is a qualifying property; and

(d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee for the exemption.

First-Time Home Buyer – Requirement to Establish a Residence

16.(1) A transferee who has applied for an exemption under section 15 or a refund under section 17 shall establish a residence on the qualifying property in accordance with subsection (2) or (3).

(2) For the purposes of subsection (1), a transferee establishes a residence on the qualifying property if, on the registration date, the qualifying property contains a residential improvement that the transferee inhabits as the transferee's principal residence within ninety-two (92) days after the registration date and continuing to a date that is not earlier than the first anniversary of the registration date.

(3) If, on the registration date, the qualifying property does not contain a residential improvement as required by subsection (2), a transferee may establish a residential improvement before the first anniversary of the registration date provided

(a) the transferee inhabits the residential improvement as the transferee's principal residence beginning at the time it is completed and continuing to a date that is not earlier than the first anniversary of the registration date; and

(b) the qualifying property, taking into consideration the total costs incurred to establish the residential improvement and the fair market value of the qualifying property on the registration date, would have been a qualifying property on the registration date.

First-Time Home Buyer – Refund on Application

17.(1) A transferee who is entitled to an exemption under section 15 who does not apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee.

(2) If a transferee is not entitled on the registration date to an exemption under section 15 only because the transferee does not meet a requirement set out in paragraph (a) of the definition in section 14 of "first-time home buyer" on the registration date, the transferee may apply to the administrator under

subsection (3) for a refund of the tax paid on the taxable transfer by the transferee if

(a) the transferee meets the requirements of paragraph (a) of that definition on or before the first anniversary of the registration date; and

(b) the transferee makes the application for a refund within eighteen (18) months after the registration date.

(3) To claim a refund under subsection (1) or subsection (2), a transferee shall provide to the administrator

(a) a written application for a refund, in the form required by the administrator, signed by the transferee;

(b) a claim for the exemption in the form required by the administrator; and

(c) any additional information or evidence necessary to satisfy the administrator that the applicant is entitled to claim the exemption.

(4) On receiving an application under subsection (1) and additional information under subsection (3), the administrator shall,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 15 on the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(5) On receiving an application under subsection (2) and additional information under subsection (3), the administrator shall,

(a) on being satisfied that the transferee would have qualified for an exemption under section 15 on the registration date but for the transferee's failure to meet a requirement set out in paragraph (a) of the definition in section 14 of "first-time home buyer" on that date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the transferee met the requirement on the registration date; or

(b) if not satisfied that the transferee met that requirement on or before the first anniversary of the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(6) A notice given under paragraph (4)(b) or (5)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

First-Time Home Buyer – Unqualified Transferee

18.(1) The administrator shall, after the first anniversary of the registration date, confirm with each transferee who has obtained an exemption under section 15 or a refund under section 17 that the requirements in section 16 have been met.

(2) Where the administrator determines that a transferee who has obtained an exemption under section 15 or a refund under section 17

(a) did not qualify for the exemption on the registration date, or

(b) fails, refuses or ceases to comply with section 16,

the administrator shall deliver a Notice of Assessment to the transferee and the transferee shall pay to the

Tsleil-Waututh Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(3) Subsection (2) does not apply where a transferee does not comply with section 16 only because

(a) the transferee dies before the first anniversary of the registration date; or

(b) the interest in land is transferred by the transferee to a spouse or former spouse pursuant to a written separation agreement or court order under the *Tsleil-Waututh Nation Matrimonial Real Property* Law or under an applicable provincial or federal enactment relating to the division of matrimonial or family property.

New Housing Exemption – Definitions

19. The following definitions apply to sections 20 to 24:

"qualifying individual" means an individual who is a Canadian citizen or a permanent resident of Canada;

"qualifying property" means an interest in land

(a) with a fair market value that does not exceed the sum of the qualifying value of an interest in land and fifty thousand dollars ($50,000) on the registration date, and

(b) with a total parcel area of a half (0.5) hectare or less; and

"qualifying value", in respect of an interest in land, means seven hundred and fifty thousand dollars ($750,000).

New Housing Exemption – Qualifications

20.(1) A transferee who applies for registration of a taxable transfer of a qualifying property that contains a residential improvement is exempt from taxation under this Law if

(a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of "taxable transfer" in subsection 2(1);

(b) the transferee is a qualifying individual on the registration date;

(c) the taxable transfer is in respect of either of the following:

(i) a qualifying property in respect of which the residential improvement

(A) was constructed or placed on the property, and

(B) on the registration date, has not been used as a dwelling since the construction of the residential improvement began or since the residential improvement was placed on the property, as the case may be, or

(ii) a qualifying property that resulted from a subdivision of a parcel and in respect of which the residential improvement

(A) was developed from the division of an improvement that was on the parcel that was subdivided, and

(B) on the registration date, has not been used as a dwelling since the subdivision of the parcel;

(d) the qualifying property does not, on the registration date, contain a residential improvement other than a residential improvement that falls within the description in subparagraph (c)(i) or (ii);

(e) the application is the first application for registration in respect of the qualifying property,

(i) in the case of a qualifying property described in subparagraph (c)(i), since the residential improvement was completed or since the residential improvement was placed on the property, as

the case may be, or

(ii) in the case of a qualifying property described in subparagraph (c)(ii), since the subdivision of the parcel;

(f) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) If the fair market value of a qualifying property exceeds the qualifying value of the property, the exemption under subsection (1) is the amount calculated as follows:

PTT x ((QV+50,000-FMV)/50,000)

where

FMV is the fair market value of the property;

PTT is the amount of tax that would be payable on the taxable transfer but for the exemption under subsection (1); and

QV is the qualifying value of the qualifying property.

(3) A claim for an exemption under this section shall

(a) be in the form required by the administrator;

(b) include a declaration that the transferee and the taxable transfer meet all of the requirements for the exemption;

(c) provide sufficient information to confirm that the interest in land is a qualifying property; and

(d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee and the transfer for the exemption.

New Housing Exemption – Obligation to Inhabit as Principal Residence

21. A transferee who has applied for an exemption under section 20 or a refund under section 22 shall,

(a) beginning on a date that is not more than ninety-two (92) days after the registration date, and

(b) continuing to a date that is not earlier than the first anniversary of the registration date,

inhabit as the transferee's principal residence the residential improvement on the property.

New Housing Exemption – Refund where Principal Residence on Registration Date

22.(1) A transferee who is entitled to an exemption under section 20 and who fails to apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator for a refund of the tax paid by the transferee on the registration date of the taxable transfer.

(2) A transferee who is not entitled on the registration date to an exemption under section 20 because the transferee is not a qualifying individual on that date may apply to the administrator for a refund of the tax paid on the registration of the transaction by the transferee if

(a) the transferee becomes a qualifying individual on or before the first anniversary of the registration date; and

(b) the application for the refund is made within eighteen (18) months after the registration date.

(3) On receiving an application under subsection (1), the administrator,

(a) if satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, shall refund the portion of the amount of tax paid by the transferee that is equivalent

to the amount of the exemption to which the transferee would have been entitled had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 20 on the registration date, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(4) On receiving an application under subsection (2), the administrator,

(a) if satisfied that the transferee

(i) would have qualified for an exemption under section 20 on the registration date but for the transferee's failure to be a qualifying individual on that date, and

(ii) became a qualifying individual on or before the first anniversary of the registration date,

shall refund that portion of the amount of tax paid by the transferee that would have been exempted under section 20 had the transferee been a qualifying individual on the registration date; and

(b) if not satisfied that the requirements for the refund set out in paragraph (a) have been met, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(5) A notice given under paragraph (3)(b) or (4)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Refund where no Principal Residence on Registration Date

23.(1) A transferee of a qualifying property that does not, on the registration date, contain a residential improvement may apply for a refund of the tax paid on the registration date by the transferee if

(a) the transferee is a qualifying individual on the registration date or becomes a qualifying individual on or before the first anniversary of the registration date;

(b) before the first anniversary of the registration date, the transferee establishes a residential improvement on the property

(i) that the transferee inhabits, as the transferee's principal residence,

(A) beginning at the time the residential improvement is completed, and

(B) subject to subsection (2), continuing to a date that is not earlier than the first anniversary of the registration date, and

(ii) in respect of which the total costs incurred to establish the residential improvement, when added to the fair market value of the property at the registration date, do not exceed the sum of the qualifying value of the property and fifty thousand dollars ($50,000); and

(c) the application for the refund is made on a date that is

(i) after the first anniversary of the registration date, and

(ii) on or before the date that is eighteen (18) months after the registration date.

(2) The requirement set out in clause (1)(b)(i)(B) is deemed to have been met in respect of a property if the transferee fails to meet that requirement only because, before the first anniversary of the registration date,

(a) the transferee dies; or

(b) the property is transferred by the transferee pursuant to a written separation agreement or a court order under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable federal or provincial enactment respecting the division of matrimonial or family property.

(3) On receiving an application under subsection (1), the administrator,

(a) if satisfied that

(i) the property was, on the registration date, a qualifying property that did not contain a residential improvement, and

(ii) the requirements for the refund set out in subsection (1) have been met,

shall refund the portion of the amount of tax paid by the transferee that is equivalent to the amount of the exemption to which the transferee would have been entitled under section 20 had the property contained a residential improvement meeting the requirements in subsection 20(1); or

(b) if not satisfied that the requirements for the refund set out in subsection (1) have been met, shall refuse the application and provide the transferee with written notice stating the reasons for the refusal.

(4) A notice given under paragraph (3)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

New Housing Exemption – Unqualified Transferee

24.(1) A transferee who has obtained an exemption under section 20 or a refund under section 22 is liable under subsection (2) if the transferee,

(a) in the case of a transferee who obtained an exemption under section 20 or a refund under paragraph 22(3)(a), is not a qualifying individual on the registration date;

(b) in the case of a transferee who obtained a refund under paragraph 22(4)(a), does not become a qualifying individual on or before the first anniversary of the registration date;

(c) in the case of a transferee who obtained an exemption under section 20, fails or refuses to comply with paragraph 20(1)(f) or subsection 20(3); or

(d) fails to inhabit the residential improvement referred to in section 21 as the transferee's principal residence as required by that section.

(2) A transferee referred to in subsection (1) shall pay to the Tsleil-Waututh Nation tax in the same amount that the transferee would have been obliged to pay under this Law had the transferee not received the exemption or refund.

(3) Where the administrator determines that subsection (1) applies to a transferee, the administrator shall deliver a Notice of Tax Assessment to the transferee and the transferee shall pay to the Tsleil-Waututh Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(4) A transferee not referred to in subsection (1) who has obtained an exemption under section 20 or a refund under section 22 or 23 for an amount greater than the amount to which the transferee is entitled under this Law shall pay to the Tsleil-Waututh Nation as a tax liability the amount by which the exemption or refund received exceeded the exemption or refund to which the transferee was entitled, plus interest calculated on the tax from the registration date and any penalty assessed under section 39.

(5) Subsections (1) to (4) do not apply to a transferee who has obtained an exemption under section 20 or a refund under section 22 if the transferee does not comply with section 21 only because, before the first anniversary of the registration date,

(a) the transferee dies; or

(b) the property is transferred by the transferee pursuant to a written separation agreement or a court order under the *Tsleil-Waututh Nation Matrimonial Real Property Law* or under an applicable federal or provincial enactment respecting the division of matrimonial or family property.

Rule Respecting Exemptions

25. Despite sections 14 to 24, a transferee is not entitled to and shall not apply for both a first-time home buyers' exemption or refund and a new housing exemption or refund in respect of the same taxable transfer.

PART VI

INVESTIGATIONS, INFORMATION REQUESTS AND INSPECTIONS

Review and Investigations

26.(1) The administrator shall review every Return and every claim for an exemption submitted under this Law.

(2) The administrator may investigate whether

(a) a Return is accurate;

(b) a claim for an exemption is accurate;

(c) the tax owing has been paid as required by this Law; and

(d) any provision of this Law has been contravened.

Requests for Information

27.(1) The administrator may deliver a Request for Information to any person, including a transferor, a transferee, or a holder of an interest in land on which tax has or should have been levied, and that person shall provide to the administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration of this Law.

(2) The administrator is not bound by the information provided under subsection (1).

Inspections

28.(1) The administrator or another person authorized by the Tsleil-Waututh Nation may, for any purpose related to the administration or enforcement of this Law,

(a) during normal office hours enter into a place where a business is carried on, or where anything is done in connection with a business, or where business records are or should be kept, and inspect the records that relate or may relate to the amount of tax payable under this Law; and

(b) examine any interest in land an examination of which may, in the person's opinion, assist in determining the accuracy of a Return or a claim for an exemption, information that is or should be in the Return or the claim for an exemption, or the amount of tax payable under this Law.

(2) If a record has been inspected or produced under this section, the person by whom it is inspected or to whom it is produced may make copies of that record.

(3) A person shall not obstruct a person doing anything that he or she is authorized by this section to do.

PART VII

REFUNDS

Refund of Taxes Paid

29.(1) If a person has paid tax pursuant to a Notice of Tax Assessment and, as a result of

(a) a decision of the administrator under section 32, or

(b) an order of the court under section 33,

the tax payable is less than the amount actually paid, the administrator shall refund the excess tax paid, including interest on the amount overpaid calculated in accordance with subsection (4).

(2) If, after a person has paid tax under section 6,

(a) the person withdraws the application for registration, or

(b) the application for registration is rejected and not re-submitted,

the administrator shall refund the tax paid, including interest calculated in accordance with subsection (4).

(3) If a person is deemed to have paid tax in respect of a correcting transfer and the tax payable is less than the amount deemed to have been paid, the administrator shall refund the overpaid tax, including interest on the amount overpaid calculated in accordance with subsection (4).

(4) Where interest is payable on a refund of taxes under this Law, the administrator shall calculate the interest payable as follows:

(a) interest accrues from the date that the taxes were originally paid to the Tsleil-Waututh Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the Tsleil-Waututh Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest slops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

Refund of Taxes on Application

30.(1) Where a person has paid an amount as tax under this Law in circumstances where there was no legal obligation to pay the amount as tax, the person may apply to the administrator for a refund of the amount paid.

(2) To claim a refund under subsection (1), a person shall

(a) submit to the administrator a written application, in the form required by the administrator, signed by the person who paid the amount claimed; and

(b) provide sufficient evidence to satisfy the administrator that the person who paid the amount is entitled to the refund.

(3) For the purposes of paragraph (2)(a), if the person who paid the amount claimed is a corporation, the application shall be signed by an authorized signatory of the corporation.

(4) Where the administrator receives an application for a refund under this section and is satisfied that person paid an amount as tax in circumstances where there was no legal obligation to pay the amount as tax, the administrator shall refund that amount to the person entitled to it, without interest.

(5) As a limitation on subsection (4), the administrator shall not provide a refund for an amount paid more than two (2) years before the date on which the application for a refund is submitted under paragraph (2)(a).

(6) Where the administrator determines that a refund is not payable under this section, the administrator shall give a written notice to the transferee stating the reasons a refund is not payable and the notice is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

PART VIII
ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by Administrator

31.(1) The administrator may determine, in respect of a taxable transfer, and on information available to the administrator,

(a) the fair market value of a taxable transfer;

(b) the applicability of an exemption claimed under this Law; and

(c) the tax owing by a transferee under this Law.

(2) If the administrator determines that

(a) the fair market value indicated on a Return is not correct,

(b) an exemption claimed by a transferee is not applicable, or

(c) for any reason a transferee has not paid the correct amount of tax,

the administrator shall make a tax assessment and deliver a Notice of Tax Assessment to the transferee.

(3) The Notice of Tax Assessment shall set out, as applicable,

(a) the name and address of the transferee;

(b) a description of the interest in land;

(c) the administrator's determination of the fair market value of the taxable transfer;

(d) the administrator's determination of the applicability of an exemption claimed by the transferee;

(e) the administrator's determination of the total amount of tax payable on the taxable transfer;

(f) the amount of tax paid by the transferee;

(g) any penalty and interest owing by the transferee under Part X, as of the date of the Notice of Tax Assessment;

(h) the balance of tax owing or overpaid; and

(i) the date of the Notice of Tax Assessment.

(4) The delivery of a Notice of Tax Assessment by the administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

(5) Where a Notice of Tax Assessment indicates an overpayment of taxes, the administrator shall refund any excess taxes that have been paid, in accordance with this Law.

(6) Where a Notice of Tax Assessment indicates taxes owing, the taxes are due and payable within thirty (30) days after the date shown on the Notice of Tax Assessment, whether or not a taxpayer delivers a Request for Reconsideration in respect of the tax assessment.

(7) Subject to being varied on reconsideration, a Notice of Tax Assessment is valid and binding despite any error, defect, omission, or error in procedure.

(8) Except as provided in subsections (9) and (10), the administrator shall issue a Notice of Tax Assessment within one (1) year after the registration date of a taxable transfer.

(9) Where a claim for an exemption is made under paragraph 12(2)(g), the administrator shall issue a Notice of Tax Assessment within twenty-four (24) months after the date of the first transfer after the subdivision.

(10) Where a claim for an exemption is made under section 15 or 20, or an application for a refund is

made under any of sections 17, 22 or 23, the administrator shall issue a Notice of Tax Assessment within twenty-four (24) months after the registration date of the taxable transfer relating to the exemption or refund.

Reconsideration of Tax Assessment

32.(1) A transferee who receives a Notice of Tax Assessment may request that the administrator reconsider that tax assessment by delivering a Request for Reconsideration to the administrator within sixty (60) days after the date shown on the Notice of Tax Assessment.

(2) A Request for Reconsideration shall include the reasons for the request and set out all relevant facts, including an estimate of the fair market value if that information is relevant to the request.

(3) On receipt of the Request for Reconsideration, the administrator shall consider the request and, within thirty (30) days after receiving the Request for Reconsideration, either

(a) confirm the assessment or the refusal to provide a refund, as the case may be; or

(b) vary the assessment or provide a refund, as the case may be.

(4) Where, under subsection (3), the administrator confirms the assessment or the refusal to provide a refund, the administrator shall give a written notice of that decision to the transferee.

(5) Where, under subsection (3), the administrator decides to vary an assessment or provide a refund, the administrator shall determine the taxes and interest owing on the taxable transfer, if any, or the refund payable, as the case may be, and deliver an amended Notice of Tax Assessment to the transferee reflecting the decision.

(6) The administrator may extend the time limit for a transferee to deliver a Request for Reconsideration where

(a) an application for extension is made before the expiry of the time allowed under subsection (1); and

(b) the application contains the reason for the extension and specifies the period of time applied for.

(7) A Request for Reconsideration may not be made in respect of a reconsideration decision, or in respect of an amended Notice of Tax Assessment given under subsection (5).

Appeal to Court

33.(1) An appeal lies from a decision of the administrator under section 32 to a court of competent jurisdiction.

(2) An appeal under this section shall be commenced within sixty (60) days of the notice of the administrator's decision.

(3) An appeal under this section is a new hearing that is not limited to the evidence and issues that were before the administrator.

(4) The court may dismiss the appeal, allow the appeal, vary the decision from which the appeal is made or refer the decision back to the administrator for reconsideration.

(5) An appeal lies from a decision of the court to the appellate court with leave of a justice of that court.

PART IX

RECORDS, RECEIPTS AND TAX CERTIFICATES

Record of Taxes Levied

34. The administrator shall keep the following records in respect of the administration of this Law:

(a) all taxes levied;

(b) all Returns received;

(c) all applications for exemptions received and the decision made respecting each request;

(d) all tax payments made and receipts issued;

(e) all requests for reconsideration received by the administrator and the decision made respecting each request;

(f) all refund applications received and all refunds paid; and

(g) all enforcement proceedings taken.

Receipts for Payments

35. On receipt of a payment of taxes, the administrator shall issue a receipt to the taxpayer.

Tax Certificate

36.(1) On receipt of a written request and payment of the fee set out in subsection (2), the administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of a taxable transfer, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50) for each taxable transfer.

PART X

PENALTIES AND INTEREST

Interest

37. Where this Law provides for the payment of interest on unpaid taxes, the interest accrues on the unpaid taxes at the rate of fifteen percent (15%) per year.

Penalty

38. Where this Law provides for a penalty to be added to unpaid taxes, a penalty of ten percent (10%) of the portion of the taxes that remain unpaid shall be added to the amount of the unpaid taxes and the amount added is, for all purposes, deemed to be part of the taxes.

Penalty and Interest in Certain Situations

39. If the administrator determines that a transferee provided information that is false or misleading

(a) in support of an exemption from tax under this Law,

(b) in support of an application for a refund under any of sections 17, 22, 23 or 30, or

(c) relating to the fair market value of a taxable transfer,

the transferee shall pay, in addition to the taxes owing on the taxable transfer, a penalty on the unpaid taxes added as of the registration date and interest calculated from the registration date.

Penalty and Interest Where Notice of Assessment Not Paid

40.(1) Except where a penalty is applied under section 39, a penalty shall be added to taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment.

(2) Except where interest is applied under section 18, 24 or 39, interest shall accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

41.(1) Taxes levied under this Law are a debt owed to the Tsleil-Waututh Nation, recoverable by the Tsleil-Waututh Nation in a court of competent jurisdiction or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of a Notice of Tax Assessment that refers to the taxes payable by a person, certified as a true copy by the administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the Tsleil-Waututh Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule VII; and

(b) are payable by the debtor as unpaid taxes.

Notice of Enforcement Proceedings

42.(1) Before taking enforcement proceedings for the recovery of taxes, the administrator shall give written notice to the taxpayer of the intention to enforce payment.

(2) Failure to give notice under subsection (1) does not affect the validity of proceedings taken for the recovery of taxes or money to be collected as taxes under this Law.

Creation of Lien

43.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The administrator shall maintain a list of all liens created under this Law and file a notice of the lien in the registry.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

PART XII
GENERAL PROVISIONS

Disclosure of Information

44.(1) The administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in court proceedings or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The administrator may disclose to the agent of a transferee confidential information relating to the taxable transfer if the disclosure has been authorized in writing by the transferee.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized in writing by the transferee referred to in that subsection.

Disclosure for Research Purposes

45. Notwithstanding section 44,

(a) the administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) the Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

46. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in an determination made by the administrator, the Tsleil-Waututh Nation or any person authorized by the Tsleil-Waututh Nation;

(b) an error, defect, omission or error in procedure in a Notice of Tax Assessment or any notice given under this Law; or

(c) a failure of the Tsleil-Waututh Nation, administrator or any person authorized by the Tsleil-Waututh Nation to do something within the required time.

Limitation on Proceedings

47.(1) Except as specifically provided in this Law, a person shall not commence an action or proceeding for the return of money paid to the Tsleil-Waututh Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, the money paid to the Tsleil-Waututh Nation is deemed to have been paid voluntarily.

Notices

48.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

49.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

PART XIII

TRANSITIONAL PROVISIONS AND COMING INTO FORCE

Transitional Provisions

50. Despite anything to the contrary in this Law, as a transitional measure, the tax does not apply to a sale of a residential property where a written agreement of purchase and sale is duly executed by both the purchaser and the vendor on or before the date this Law comes into force, provided that the sale and transfer closes and completes no later than six (6) months after the date on which this Law comes into force.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 19 day of August 2016, at North Van, in the Province of British Columbia.

A quorum of Council consists of three (3) members of the Council.

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna George

Councillor Travis George

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE I

FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,

(a) a reference to the "rent" does not include an amount that is separately calculated under a lease and is payable to a lessor in reimbursement for

(i) taxes, or

(ii) reasonable expenses relating to the operation of a multi-tenant premises of which the demised interest in land forms a part;

(b) "appraisal" means an appraisal conducted by an independent appraiser who is designated Accredited Appraiser Canadian Institute by the Appraisal Institute of Canada or designated, registered or licensed as a certified appraiser under the laws of the Province of British Columbia, as applicable; and

(c) "assessed value" means the most recent assessed value of an interest in land determined in accordance with the Tsleil-Waututh Nation's assessment law made under subparagraph 5(1)(a)(i) of the Act.

Determination of Lease Term and Life Estate Term

2.(1) Subject to section 6, and subsections (2), (3) and (5), the term of a lease is the sum of

(a) the number of years for which a transferee has the right to occupy the demised interest in land; and

(b) the maximum number of years not counted under paragraph (a) that, by the exercise of rights or options to renew or extend the lease, the transferee may occupy the demised interest in land.

(2) Subject to subsection (3), the term of a lease is the unexpired portion of the term determined under subsection (1) on the registration date.

(3) If the lease is a time-share or fractional ownership plan, the term of the lease shall be determined by adding together the number of years during which the transferee may, for any part of a year, occupy the interest in land.

(4) Subject to subsection (5), the term of a life estate is the number of years of life expectancy based on Table 3 remaining to the holder of the life estate on the registration date of the life estate in the registry.

(5) Where the term of a lease or life estate would otherwise be expressed as a fraction of a year or as a number of years plus a fraction of a year, the term shall be rounded up to the next whole number.

Fair Market Value of Prepaid Leases

3.(1) The fair market value of a transfer involving the granting or transfer of a prepaid lease is the amount of the purchase price paid by the transferee where

(a) the rent under the lease is not subject to adjustment or renegotiation and has been paid for the term of the lease before the registration date or will be paid within one (1) year of that date; and

(b) the lessor and the transferee deal with each other at arm's-length.

(2) If a lessor and a transferee are not at arm's-length, the fair market value is the amount that would have been paid if the leasehold interest in land had been sold on the registration date in the open market by a willing seller to a willing purchaser free of any trust and unencumbered by a judgment for the

payment of money, or a mortgage, or any other financial instrument that secures the payment of money or the performance of an obligation.

Fair Market Value of Lease Having a Term Not Exceeding 100 Years

4.(1) The fair market value of a transfer involving the grant or transfer of a lease

(a) to which section 3 does not apply,

(b) the term of which does not exceed one hundred (100) years, and

(c) where the lessor and the transferee deal with each other at arm's-length,

is, subject to an election under subsection (2), the amount determined in accordance with the following formula:

$$LSC + (ARP \times PVF)$$

where

LSC = any lump sum consideration paid by the transferee for the grant or transfer of the lease, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to a lease; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the term of the lease.

(2) The transferee may elect to calculate the fair market value of the lease under section 5.

Fair Market Value of Other Leases

5.(1) Subject to subsection (2), the fair market value of a lease to which section 4 does not apply is the amount determined in accordance with the following formula:

$$VSI \times P$$

where

VSI = the fair market value of the fee simple interest, including improvements, in the demised interest in land; and

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease.

(2) For the purposes of subsection (1) where part of the improvements on a parcel of land are leased, the fair market value of the demised interest in land is determined in accordance with the following formula:

$$\frac{VSI \times P \times ARADP}{ARA}$$

where

VSI = the fair market value of the fee simple interest, including improvements, within which the demised interest in land is situated;

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease;

ARADP = the aggregate rentable area of the demised interest in land; and

ARA = the aggregate rentable area of the improvements on the land within which the demised interest in land is situated.

(3) The VSI in subsections (1) and (2) is the assessed value of the leasehold interest in land, if available.

(4) If an assessed value is not available, the administrator may

(a) determine the VSI using the best available data, which may include assessed values or appraisal data of comparable properties; or

(b) require the transferee to provide an appraisal of the VSI at the transferee's cost.

(5) If the administrator determines the VSI under paragraph (4)(a), the transferee may, within ten (10) days after the administrator advised the transferee of the VSI, elect to provide an appraisal of the VSI to the administrator at the transferee's cost and within an additional twenty-one (21) days or such additional time frame as agreed to by the administrator.

(6) If the transferee provides an appraisal under subsection (5), the administrator shall use the VSI determined by the appraisal for the purposes of this section.

Fair Market Value of a Lease Modification Agreement

6.(1) The term of the lease modification agreement for the purposes of this section is the sum of

(a) the term of the lease before extension by the lease modification agreement, calculated under subsection 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and

(b) the number of years, applying subsection 2(5), by which the lease is extended by the lease modification agreement.

(2) For the purposes of paragraph (1)(b), options or rights to renew or extend the lease pursuant to the lease modification agreement are deemed exercised to give the maximum possible extension.

(3) Subject to subsection (5), where the term of the lease modification agreement is one hundred (100) years or less, its fair market value is the amount determined in accordance with the following formula:

$$LSC + (ARP \times PVF)$$

where

LSC = any lump sum consideration paid by the transferee for the lease modification, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to the lease as extended by the lease modification agreement; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(4) Where the term of the lease modification agreement exceeds one hundred years (100) years, section 5 applies for the purpose of calculating the fair market value of the lease modification agreement except that "P" equals the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(5) The transferee may elect to calculate the fair market value of the lease under section 5 as modified by subsection (4).

Fair Market Value of Life Estates

7. The fair market value of a life estate in a lease is the amount determined in accordance with the following formula:

VFS x P

where

VFS = the fair market value of the leasehold interest in land determined

(a) as though the life estate did not exist; and

(b) under section 3, 4 or 5 as applicable.

P = the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the term of the life estate.

Transfers That Are Not Arm's-Length

8. Where a transferor and a transferee do not deal with each other at arm's-length, the administrator may

(a) use the assessed value; or

(b) require the transferee to provide with the Return, as applicable and at the transferee's cost, an appraisal of

(i) the valuation required under subsection 3(2),

(ii) the ARP under section 4 or section 6 that would be paid on the open market on the registration date by an arm's-length transferee, or

(iii) the VSI under section 5 that would be paid on the open market on the registration date by an arm's-length transferee.

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

Column 1 Term of Lease Agreement or Life Expectancy	Column 2 Percentage of Fair Market Value of the Demised Premises or the Land Subject to the Life Estate
5 years or less	40%
More than 5 years but not more than 10 years	50%
More than 10 years but not more than 20 years	60%
More than 20 years but not more than 30 years	70%
More than 30 years but not more than 40 years	80%
More than 40 years but not more than 50 years	90%
More than 50 years	100%

TABLE 2 – PRESENT VALUE FACTORS

Column 1 Term of Lease Agreement	Column 2 Present Value Factor (at 8%)
30	11.3
31	11.3
32	11.4
33	11.5
34	11.6
35	11.7
36	11.7
37	11.8
38	11.8
39	11.9
40	11.9
41	12.0
42	12.0
43	12.0
44	12.1
45	12.1
46	12.1
47	12.2
48	12.2
49	12.2
50	12.2
51	12.3
52	12.3
53	12.3
54	12.3
55	12.3
56	12.3
57	12.3
58	12.4
59	12.4
60	12.4
61	12.4
62	12.4
63	12.4
64	12.4
65	12.4
66	12.4
67	12.4
68	12.4
69	12.4
70	12.4
71	12.4
72	12.5
73	12.5

Column 1 Term of Lease Agreement	Column 2 Present Value Factor (at 8%)
74	12.5
75	12.5
76	12.5
77	12.5
78	12.5
79	12.5
80	12.5
81	12.5
82	12.5
83	12.5
84	12.5
85	12.5
86	12.5
87	12.5
88	12.5
89	12.5
90	12.5
91	12.5
92	12.5
93	12.5
94	12.5
95	12.5
96	12.5
97	12.5
98	12.5
99	12.5
100	12.5

TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65
2	70.73	77.70
3	69.77	76.74
4	68.80	75.77
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91

Tsleil-Waututh Nation Property Transfer Tax Law, 2016

Age of Transferee	Male Life Expectancy	Female Life Expectancy
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27
28	45.99	52.30
29	45.05	51.33
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90
44	31.06	36.97
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19
48	27.52	33.28
49	26.66	32.37
50	25.81	31.47
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68

Tsleil-Waututh Nation Property Transfer Tax Law, 2016

Age of Transferee	Male Life Expectancy	Female Life Expectancy
60	17.96	22.85
61	17.25	22.03
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08
74	9.48	12.42
75	9.00	11.78
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93
90	3.82	4.60
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71
94	2.96	3.39
95	2.65	2.99
96	2.27	2.51
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50

SCHEDULE II

TSLEIL-WAUTUTH NATION
INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms shall require at least the following information:

(a) the name and address of the transferee;

(b) the street address and legal description of the interest in land to which the taxable transfer relates;

(c) the registration date of the taxable transfer;

(d) the name of the transferor;

(e) the term of the lease, determined in accordance with the Law;

(f) the fair market value of the taxable transfer, determined in accordance with the Law;

(g) for a pre-paid lease, the gross purchase price paid for the taxable transfer, including any non-monetary or other consideration paid or provided;

(h) where the gross purchase price differs from the fair market value, the reason for the difference;

(i) where a lease is not pre-paid, the rent payment, lump sum consideration payment and other information required to calculate the fair market value under the Law; and

(j) the calculation of the amount of property transfer tax payable on the taxable transfer.

SCHEDULE III

TSLEIL-WAUTUTH NATION
NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section 31 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016* to:

NAME: _____

ADDRESS: _____

_____

RESPECTING THE TRANSFER RELATING TO THE INTEREST IN LAND DESCRIBED AS: _____

_____

DATE OF TRANSFER:_____, 20__.

The administrator has undertaken an assessment of the tax payable on the taxable transfer relating to the above-referenced interest in land.

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

PURCHASE PRICE PAID (WHERE APPLICABLE):	$_____
FAIR MARKET VALUE OF TAXABLE TRANSFER:	$_____
PROPERTY TRANSFER TAX OWING ON TAXABLE TRANSFER:	$_____
PROPERTY TRANSFER TAX PAID BY TRANSFEREE:	$_____
INTEREST ACCRUED AS OF DATE OF THIS NOTICE:	$_____
PENALTY ASSESSED AS OF DATE OF THIS NOTICE:	$_____
TOTAL TAXES DUE AND OWING:	$_____

DUE DATE: _____, 20__

All taxes owing are due and payable in full on or before the due date.

Payments shall be made by electronic transfer, or shall be made by money order or cheque at the offices of the Tsleil-Waututh Nation, located at [insert address] during normal business hours.

A penalty has been assessed on the unpaid taxes and interest has accrued from the registration date because transferee provided information that is false or misleading (check applicable box)

__ in support of an exemption from tax under this Law,

__ in support of an application for a refund under section 17,

__ in support of an application for a refund under section 22,

__ in support of an application for a refund under section 23,

__ in support of an application for a refund under section 30, or

__ relating to the fair market value of a taxable transfer.

Where interest on unpaid amounts is shown above, interest continues to accrue each day that the taxes remain unpaid.

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in accordance with the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016*.

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration shall be delivered to the Tsleil-Waututh Nation within sixty (60) days of this Notice of Property Transfer Tax Assessment.

Please contact our office if you have any questions about this Notice or how to file a Request for Reconsideration.

_____

Administrator for the Tsleil-Waututh Nation

SCHEDULE IV

TSLEIL-WAUTUTH NATION
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016*, I hereby certify as follows:

That all property transfer taxes due and payable in respect of the transfer relating to the above-referenced interest in land on _____, 20__, have been paid as of the date of this Certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

SCHEDULE V

REQUEST FOR INFORMATION BY ADMINISTRATOR
FOR THE TSLEIL-WAUTUTH NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 27 of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of request]**, the following information respecting a transfer relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Administrator for the Tsleil-Waututh Nation

Dated: _____, 20___.

SCHEDULE VI

REQUEST FOR RECONSIDERATION

TO: Administrator for the Tsleil-Waututh Nation
[address]

PURSUANT to the provisions of the *Tsleil-Waututh Nation Property Transfer Tax Law, 2016*, I hereby request a reconsideration of

1. The tax assessment of a transfer relating to the interest in land described as:[description of the interest in land as described in the Notice of Property Transfer Tax Assessment]

OR

2. The refusal to provide a refund respecting a transfer relating to the interest in land described as:

[description of the interest in land as described in the notice received from the administrator]

This request for a reconsideration of the tax assessment or refusal to provide a refund is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

I am the transferee of the above-referenced transfer or an authorized agent of the transferee.

Address and telephone number at which the transferee/agent can be contacted:

_____

_____

_____ _____

Name of Transferee or Agent (please print) Signature

Dated: _____, 20__.

SCHEDULE VII

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$100
2.	For service of notice on each person or place by the Tsleil-Waututh Nation	$100
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	Actual costs not listed above that are incurred by the Tsleil-Waututh Nation for carrying out the enforcement measures under this Law will be charged based on receipts.	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TZEACHTEN FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Tzeachten First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

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

"Assessment Law" means the *Tzeachten First Nation Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tzeachten First Nation First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Tzeachten First Nation Property Taxation Law, 2010.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of' the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

8. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

13. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of May, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Glenda Campbell

Councilor Lawrence Roberts

Councilor Catherine R. Hall

Councilor Leslie Joe

Councilor Melvin Williams Jr.

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$2,693,446.00
b. Property Transfer Taxes	$500,000.00
2. Development Cost Charges Revenues	
3. Proceeds from borrowing	
Total:	**$3,193,446.00**

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative		$9,700.00
b. General Administrative		$126,133.00
c. Other General Government		$200,000.00
d. Taxation Database & Systems		$6,200.00
2. Protection Services		
a. Other Protective Services		$15,000.00
b. Local Service Agreement		$424,916.00
3. Transportation		
a. Roads and Streets		$94,000.00
b. Local Service Agreement		$224,576.00
4. Recreation and Cultural Services		
a. Recreation		$1,007,314.00
b. Local Service Agreement		$250,151.00
5. Community Development		
a. Planning and Zoning		$70,000.00
b. Community Planning		$292,000.00
c. Economic Development Program		
b. Land Rehabilitation and Beautification		$500,000.00
c. Local Service Agreement - Planning/Development		$43,965.00
6. Environment Health Services		
a. Sewage Collection and Disposal		$37,700.00
b. Garbage Waste Collection and Disposal		$44,000.00
c. Local Service Agreement - Environmental Health		$89,514.00
d. Local Service Agreement - Water/Sewer		$184,751.00
7. Fiscal Services	$ 0	
8. Other Services	$ 0	
9. Taxes Collected for Other Governments	$ 0	
10. Grants		
a. Homeowner Grants		$637,800.00
11. Contingency Amounts		
a. Contingency Amounts		$31,934.00
12. Transfers into reserve funds	$ 0	
13. Repayment of moneys borrowed from reserve funds	$0	
TOTAL EXPENDITURES		$4,289,654.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 1,096,208
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$0**

The First Nation has the following service agreement:

- City of Chilliwack, $1,217,873.00, for various municipal services

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TZEACHTEN FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Tzeachten First Nation Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tzeachten First Nation Property Assessment Law, 2010*;

"First Nation" means the Tzeachten First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tzeachten First Nation Property Taxation Law, 2010.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

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

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of May, 2016, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Glenda Campbell

Councilor Lawrence Roberts

Councilor Catherine R. Hall

Councilor Leslie Joe

Councilor Melvin Williams Jr.

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Rates For District: Tzeachten		
1 Residential	7.63128	7.82012
2 Utilities	55.21799	56.75753
5 Light Industry	16.08138	16.44277
6 Business and Other	15.96432	16.33322

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Upper Nicola Band in the Province of British Columbia,

Upper Nicola Band Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

UPPER NICOLA BAND

PROPERTY ASSESSMENT LAW, 2016

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SCHEDULES

I	Property Classes
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VI	Notice of Appeal to Assessment Review Board
VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend Hearing/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Upper Nicola Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Upper Nicola Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Upper Nicola Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Upper Nicola Band Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Upper Nicola Band, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, license or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 11 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Upper Nicola Band Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in

accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the

property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V
REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI
ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment rolls of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 13(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

18.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a

taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the

Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practicing member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

21.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council..

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of

interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the

Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the

subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place

on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

56. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of August, at Quilchena, in the Province of British Columbia.

A quorum of Council consists of FOUR (4) members of Council.

Chief Harvey McLeod

Councillor Brian Holmes

Councillor Dennis MacDonald

Councillor David Lindley

Councillor George Saddleman

Councillor Wallace Michel

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE UPPER NICOLA BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 7 of the *Upper Nicola Band Property Assessment Law, 2016,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Upper Nicola Band

Dated: _____, 20___.

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [***name***], of _____ [***address***], _____ [***city***], _____ [***province***], _____ [***postal code***], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Upper Nicola Band Property Assessment Law, 2016;*

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20___.

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Upper Nicola Band and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [**Name(s) & addresses**]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Upper Nicola Band Property Assessment Law, 2016*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Upper Nicola Band Property Assessment Law, 2016* and must be delivered to the Assessor at the following address: [***insert address***].

_____

Assessor for the _____ First Nation

Dated: _____, 20___.

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Upper Nicola Band

[***address as found on the Assessment Notice***]]

PURSUANT to the provisions of the *Upper Nicola Band Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[***description of the interest in land as described in the Assessment Notice***]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(***describe the reasons in support of the request in as much detail as possible***)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Upper Nicola Band

[***address as found on the Assessment Notice***]

PURSUANT to the provisions of the *Upper Nicola Band Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[***description of the assessable property, including assessment roll number, as described in the Assessment Notice***]

The grounds for the appeal are:

(1)

(2)

(3)

(***describe the grounds for the appeal in as much detail as possible***)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Upper Nicola Band
[***address***]

PURSUANT to the provisions of the *Upper Nicola Band Property Assessment Law, 2016* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

AND TAKE NOTICE that you should bring to the hearing [***insert # copies***] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Upper Nicola Band in respect of the assessment of _____ [***describe interest in land***].

The Assessment Review Board believes that you may have information [***OR documents***] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [***indicate the applicable provisions below***]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [***list documents***] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [***address***] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the _____ First Nation, hereby certify that this is the _____ First Nation [***revised/supplementary***] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Upper Nicola Band Property Assessment Law, 2016*.

_____
(Signature of Assessor)

Dated _____, 20___ at _____, _____.
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Upper Nicola Band in the Province of British Columbia,

Upper Nicola Band Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

UPPER NICOLA BAND

PROPERTY TAXATION LAW, 2016

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SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from the Collection and Enforcement of Unpaid Taxes
IV Tax Certificate
V Tax Arrears Certificate
VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Upper Nicola Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Upper Nicola Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Upper Nicola Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Upper Nicola Band Property Taxation Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Upper Nicola Band Property Assessment Law, 2016;*

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Upper Nicola Band, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or

improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS

Grants for Surrounding Land

8. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

9.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

10.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

11.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Upper Nicola Band.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

12.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

13.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

14.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

15.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 14(3) and (4) apply.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty dollars ($20) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further

notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments,

mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records

obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of August, 2016, at Quilchena, in the Province of British Columbia.

A quorum of Council consists of FOUR (4) members of Council.

Chief Harvey McLeod

Councillor Brian Holmes

Councillor Dennis MacDonald

Councillor David Lindley

Councillor George Saddleman

Councillor Wallace Michel

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE UPPER NICOLA BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 17 of the *Upper Nicola Band Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Upper Nicola Band

Dated: _____, 20___.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Upper Nicola Band Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2, 20__. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Upper Nicola Band, located at P.O. Box 3700, Merritt, BC, V1K 1B8 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2, 20__ shall incur penalties and interest in accordance with the *Upper Nicola Band Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: [***insert details***]	$_____
Total Payable	$_____

_____

Tax Administrator for the Upper Nicola Band

Dated: _____, 20___.

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$ 250
2.	For service of notice on each person or place by the First Nation	$ 150
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$100 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Upper Nicola Band Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the Upper Nicola Band

Dated: _____, 20___.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Upper Nicola Band Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes:	$_____
Penalties:	$_____
Interest:	$_____
Total unpaid tax debt:	$_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12%) per year.

Payments must be made at the offices of the Upper Nicola Band, located at P.O. Box 3700, Merritt, BC V1K 1B8 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Upper Nicola Band

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Upper Nicola Band Property Taxation Law, 2016*, seizing the personal property described as follows:

[***general description of the personal property to be seized***]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Upper Nicola Band

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Upper Nicola Band will take place on _____ , 20____ at _____ o'clock at _____ [***location***].

The following personal property, seized pursuant to Part XIII of the *Upper Nicola Band Property Taxation Law, 2016*, will be sold at the public auction:

[***general description of the goods***]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Upper Nicola Band

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Upper Nicola Band Property Taxation Law, 2016,* seizing and selling a right to an assignment of the taxable property by public tender [***or auction***] as follows:

1. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Upper Nicola Band, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Upper Nicola Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Upper Nicola Band Property Taxation Law, 2016*.

_____
Tax Administrator for the Upper Nicola Band

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [***or auction***] for unpaid taxes, penalties and interest owed to the Upper Nicola Band.

The public tender [***or auction***] will take place on:

_____ , 20____ at _____ o'clock at

_____ [***location***].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Upper Nicola Band as set out in this notice.

3. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Upper Nicola Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Upper Nicola Band Property Taxation Law, 2016*.

_____
Tax Administrator for the Upper Nicola Band

Dated: _____ , 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Upper Nicola Band Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[***list services to be discontinued***]

_____
Tax Administrator for the Upper Nicola Band

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

WE WAI KAI NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *We Wai Kai Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the We Wai Kai Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2016, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Brian Assu

Councillor Cindy Inrig

Councillor ~~Ted Assu~~ Daniel Billy

Councillor Ted Lewis

Councillor ~~Daniel Billy~~ Ted Assu

Councillor Keith Wilson

Councillor Ronnie Chickite

Councillor Kim Duncan

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 74,737.00
TOTAL REVENUES	**$ 74,737.00**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	11,500.00
c. BC Assessment	1,200.00
2. Protection Services	
a. Policing	4,000.00
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	5,000.00
3. Transportation	
a. Roads and Streets	31,000.00
b. Snow and Ice Removal	1,000.00
c. Parking	
d. Public Transit	18,000.00
e. Other Transportation	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	2,000.00
e. Other Environmental Services	
5. Contingency Amounts	$ 1037.00
TOTAL EXPENDITURES	**$ 74,737.00**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenue carried forward from The previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward From the previous budget year	$ 0
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	$ 1,200.00
b. City of Campbell River	$ 4,000.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

WE WAI KAI NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *We Wai Kai Nation Property Assessment Law, 2012*;

"First Nation" means the We Wai Kai Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of June, 2016, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Brian Assu

Councillor Kim Duncan

Councillor Ted Assu

Councillor Cindy Inrig

Councillor Daniel Billy

Councillor Ted Lewis

Councillor Ronnie Chickite

Councillor Keith Wilson

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 of Assessed Value
Class 1 – Residential	10.23511
Class 2 – Utilities	53.46660
Class 4 - Major Industry	48.71523
Class 5 - Light Industry	24.38586
Class 6 - Business and Other	23.48775
Class 8 - Recreational Property/Non-Profit Organization	13.64876
Class 9 - Farm	14.71131

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whispering Pines/Clinton Indian Band in the Province of British Columbia,

Whispering Pines/Clinton Indian Band
Annual Expenditure Law, 2016

Dated at Ottawa, Ontario this 14th day of December, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHISPERING PINES/CLINTON INDIAN BAND

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Whispering Pines/Clinton Indian Band Property Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Whispering Pines/Clinton Indian Band Property Taxation Law, 2013.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016 , and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of December 2016, at Whispering Pines IR 4 in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Steven Tresierra

Councillor Edward LeBourdais

Councillor Debbie Van De Mosselaer

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$75,593
TOTAL REVENUES	**$75,593**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$10,000
c. Other General Government	3,000
2. Recreation and Cultural Services	
a. Recreation	5,000
b. Culture	10,000
c. Heritage Protection	
d. Other Recreation and Culture	10,000
3. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	5,000
e. Tourism	3,000
f. Trade and Industry	
g. Land Rehabilitation and Beautification	10,000
h. Other Regional Planning and Development	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	7,093
d. Recycling	
e. Other Environmental Services	
5. Other Services	
a. Health	
b. Social Programs and Assistance	

c. Agriculture	
d. Education	10,000
e. Other Service	
6. Contingency Amounts	2,500
TOTAL EXPENDITURES	**$75,593**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whispering Pines/Clinton Indian Band in the Province of British Columbia,

Whispering Pines/Clinton Indian Band
Annual Rates Law, 2016

Dated at Ottawa, Ontario this 14th day of December, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHISPERING PINES/CLINTON INDIAN BAND

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Whispering Pines/Clinton Indian Band Property Assessment Law, 2013*;

"First Nation" means the Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Whispering Pines/Clinton Indian Band Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of December 2016, at Whispering Pines IR 4 in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Steven Tresierra

Councillor Edward LeBourdais

Councillor Debbie Van De Mosselaer

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	5.2807
Class 2 – Utilities	26.0640
Class 4 - Major Industry	19.5987
Class 5 - Light Industry	16.4367
Class 6 - Business and Other	14.2016
Class 8 - Recreational Property/Non-Profit Organization`	6.4470
Class 9 - Farm	9.8270

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake Indian Band in the Province of British Columbia,

Williams Lake Indian Band Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WILLIAMS LAKE INDIAN BAND

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the *Williams Lake Indian Band* duly enacts as follows:

1. This Law may be cited as the *Williams Lake Indian Band Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001.*

"Council" has the meaning given to that term in the Act;

"First Nation" means Williams Lake Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016 and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017 and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except section 5.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

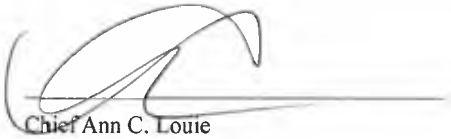
11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

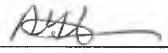
THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of July, 2016, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.



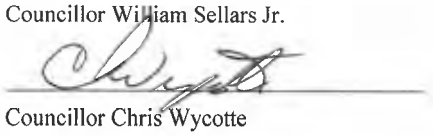
Chief Ann C. Louie

Councillor Heather McKenzie



Councillor Rick Gilbert

Councillor William Sellars Jr.



Councillor Chris Wycotte

Councillor Willie Sure

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 18,024.41
TOTAL REVENUES	**$ 18,024.41**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative -	$ 5,961.94
c. Other General Government – BCAA	$ 600.00
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	$ 10,000.00
b. Culture	$ 5,000.00
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	$ 20,000.00
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	

e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	$ 901.22
TOTAL EXPENDITURES	**$ 42,463.16**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 24,438.75
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$-
BALANCE	**$ 0.00**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake Indian Band in the Province of British Columbia,

Williams Lake Indian Band Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WILLIAMS LAKE INDIAN BAND
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Williams Lake Indian Band Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001;*

"First Nation" means the Williams Lake Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of July, 2016, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ann C. Louie

Councillor Heather McKenzie

Councillor Chris Wycotte Sr

Councillor Willie Sure

Councillor William Sellars Jr.

Councillor Rick Gilbert

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 2 – Utilities	25.4305
Class 5 – Light Industry	22.6622
Class 6 – Business/other	23.0660

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake Indian Band in the Province of British Columbia,

Williams Lake Indian Band
Property Assessment Law, 2016

Dated at Ottawa, Ontario this 14th day of December, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WILLIAMS LAKE INDIAN BAND
PROPERTY ASSESSMENT LAW, 2016

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Williams Lake Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Williams Lake Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *William Lake Indian Band Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 9(3);

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Williams Lake Indian Band, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 11 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"supplementary assessment roll" means an assessment roll under section 18;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Williams Lake Indian Band Property Taxation Law, 2016* ;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part,

section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 17(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

6. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) The assessor may enter onto any property and may examine any property

(a) to determine an assessment of land and improvements, in respect of which the assessor thinks a person may be liable to assessment; or

(b) to confirm an assessment.

(3) The assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals of the person referred to in paragraph (2)(a) who must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 56 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

10. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

11.(1) No later than March 31 after the certification of the assessment roll under section 10, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 10.

Validity of Assessment Roll

12. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 13(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are

otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 13(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

17.(1) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 19.

(2) Before March 16 in each year after the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected

in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

18.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 7(1), or

(f) a person's making of an incorrect response to a request for information under subsection 7(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently,

offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 17(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practising or non-practising member in good standing of the law society of the Province, and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council..

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment

Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

27. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least ten (10) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 17(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully

and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes

and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of

competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the day on which a hearing is completed, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 48(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and (ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

56. The *Williams Lake Indian Band Property Assessment and Taxation By-law No. 2003-001*, as amended, is hereby repealed in its entirety.

Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of November, 2016, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ann Louie

Councillor Willie Sellars

Councillor Heather McKenzie

Councillor Andrew Meshue

Councillor Chris Wycotte Sr.

Councillor Rick Gilbert

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE WILLIAMS LAKE INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 7 of the *Williams Lake Indian Band Property Assessment Law, 2016* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Williams Lake Indian Band

Dated: _____ , 20___ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Williams Lake Indian Band Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20___.

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Williams Lake Indian Band and delivered to the Williams Lake Indian Band Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Williams Lake Indian Band Property Assessment Law, 2016*. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Williams Lake Indian Band Property Assessment Law, 2016* and must be delivered to the Assessor at the following address: [insert address].

_____

Tax Administrator for the Williams Lake Indian Band

Dated: _____ , 20___ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Williams Lake Indian Band

[address]

PURSUANT to the provisions of the *Williams Lake Indian Band Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Williams Lake Indian Band

[address]

PURSUANT to the provisions of the *Williams Lake Indian Band Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of _____ dollars ($____) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Williams Lake Indian Band

[address]

PURSUANT to the provisions of the *Williams Lake Indian Band Property Assessment Law, 2016* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____ First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for Williams Lake Indian Band, hereby certify that this is the Williams Lake Indian Band [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Williams Lake Indian Band Property Assessment Law, 2016*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake Indian Band in the Province of British Columbia,

Williams Lake Indian Band
Property Taxation Law, 2016

Dated at Ottawa, Ontario this 14th day of December, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WILLIAMS LAKE INDIAN BAND

PROPERTY TAXATION LAW, 2016

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SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
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VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Williams Lake Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Williams Lake Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Williams Lake Indian Band Property Taxation Law, 2016* .

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Williams Lake Indian Band Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Williams Lake Indian Band, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or

improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council evidenced by Resolution, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal

banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Tax Exemption

8.(1) A revitalization program is hereby established to encourage one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization,

of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $125,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(6) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(7) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(8) Upon termination of the revitalization agreement by Council under subsection (7):

(a) the tax administrator must, within 10 days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (7)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach; and

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(9) In this section "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(10) In this section "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI
GRANTS

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those

properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person affected by the amendment.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Taxation based on Supplementary Assessment

16.(1) Where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must make the necessary changes to the tax roll and mail a Tax Notice to every person affected by the supplementary assessment roll.

(2) Where a Tax Notice is given under this section, subsections 15(3) and (4) apply.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty dollars ($20) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax

administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be

severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of November, 2016, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ann Louie

Councillor Willie Sellars

Councillor Heather McKenzie

Councillor Andrew Meshue

Councillor Chris Wycotte Sr.

Councillor Rick Gilbert

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE WILLIAMS LAKE INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Williams Lake Indian Band Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Williams Lake Indian Band

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of *Williams Lake Indian Band Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Williams Lake Indian Band, located at 2672 Indian Drive, Williams Lake, British Columbia during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Williams Lake Indian Band Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: [insert details]	$_____
Total Payable	$_____

_____

Tax Administrator for the Williams Lake Indian Band

Dated: _____, 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1.	For preparation of a notice	$ 250.00
2.	For service of notice on each person or place by the First Nation	$ 300.00
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$ 100 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Williams Lake Indian Band Property Taxation Law, 2016*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Williams Lake Indian Band

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Williams Lake Indian Band Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of Williams Lake Indian Band, located at 2672 Indian Drive, Williams Lake, British Columbia during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Williams Lake Indian Band

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section ____ of the Williams Lake Indian Band, located at 2672 Indian Drive, Williams Lake, British Columbia, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Williams Lake Indian Band

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Williams Lake Indian Band will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 30 of the *Williams Lake Indian Band Property Taxation Law, 2016*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Williams Lake Indian Band

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *Williams Lake Indian Band Property Taxation Law, 2016* seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Williams Lake Indian Band, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Williams Lake Indian Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Williams Lake Indian Band Property Taxation Law, 2016*.

_____
Tax Administrator for the Williams Lake Indian Band

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Williams Lake Indian Band

The public tender [auction] will take place on:

_____, 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Williams Lake Indian Band as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Williams Lake Indian Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Williams Lake Indian Band Property Taxation Law, 2016*.

_____
Tax Administrator for the Williams Lake Indian Band

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to *Williams Lake Indian Band Property Taxation Law, 2016.*

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for the Williams Lake Indian Band

Dated: _____ , 20___ .

Manitoba

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Buffalo Point First Nation in the Province of Manitoba,

Buffalo Point First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 29th day of April, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

BUFFALO POINT FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

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

"Assessment Law" means the *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Buffalo Point First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Buffalo Point First Nation Property Taxation Law, 2011;* as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013;*

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending

December 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of April, 2016, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

Chief John Thunder

Councillor Herman Green

Councillor Drew Thunder

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$448,599.00
TOTAL REVENUES	**$448,599.00**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 20,000.00
b. General Administrative	$ 84,214.00
c. Other General Government	$ 26,500.00
2. Protection Services	
a. Firefighting	$ 20,378.00
b. Other Protective Services	$ 1,000.00
3. Transportation	
a. Roads and Streets	$147,725.00
b. Snow and Ice Removal	$ 20,000.00
4. Recreation and Cultural Services	
a. Other Recreation and Culture	$ 40,000.00
5. Community Development	
a. Other Regional Planning and Development	$ 2,000.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	$ 45,000.00
7. Other Services	
a. Education	$ 1,000.00
8. Contingency Amounts	$ 40,782.00
TOTAL EXPENDITURES	**$448,599.00**
BALANCE	**$ 0.00**

3

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Buffalo Point First Nation in the Province of Manitoba,

Buffalo Point First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 29th day of April, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

BUFFALO POINT FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

"First Nation" means the Buffalo Point First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Buffalo Point First Nation Property Taxation Law, 2011*; as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of April, 2016, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

Chief John Thunder

Councillor Herman Green

Councillor Drew Thunder

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000
Residential 1	17.90
Residential 2	17.90
Residential 3: Condominiums and Co-operatives	17.90
Farm Property	17.90
Pipeline Property	17.90
Railway Property	17.90
Institutional Property	17.90
Designated Recreational Property	17.90
Other Property	17.90

LITTLE SASKATCHEWAN

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Little Saskatchewan considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Little Saskatchewan enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Little Saskatchewan Financial Administration Law, 2016*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Little Saskatchewan;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the

opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 5|(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 6|(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the

First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of October, 2016, at Winnipeg, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Hector Shorting

Councillor Rosalind Pruden

Councillor Albert Shorting

Councillor Darrell Shorting

Councillor Raymond Sumner Jr.

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

LONG PLAIN FIRST NATION

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Long Plain First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Long Plain First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Long Plain First Nation Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Long Plain First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of March, 2016, at Long Plain, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Dennis Meeches

Councillor Marvin Daniels

Councillor Barbara Esau ~~Daniels~~

Councillor George Meeches

Councillor Liz Merrick

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500 is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

PEGUIS

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Peguis considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Peguis enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Peguis Financial Administration Law,* 2016.

PART II - Interpretation and Application

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"Chief" means the elected Chief of Peguis;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Peguis;

"First Nation's financial assets" means all money and other financial assets of the First Nation, which, for greater certainty, expressly excludes all assets held by current or future incorporated trusts which hold assets on behalf of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partnerwith a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation,and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competencyand all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1)of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain allcharts of accounts of the First Nation;

(c) to prepare the draft annual budgets and,with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or

agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Lawin the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category,with estimatesof the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

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DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making anexpenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

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(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations*made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1)At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committeeand recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements

as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1)must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1)and 74(1)in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) anyspecial purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication,if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication,if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifiesall members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by,and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nationmust be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projectsfunded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3)of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Actthat third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with thatAct and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of May, 2016, at Peguis, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Cindy Spence

Councillor Mary Tyler Bear (Sutherland)

Councillor Darlene Bird

Councillor Glennis Sutherland

Councillor Wade Sutherland

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SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillorsand Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

POPLAR RIVER FIRST NATION

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Poplar River First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Poplar River First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Poplar River First Nation Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Poplar River First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the

opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the

First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of July, 2016, at Poplar River, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Russell Lambert

Councillor Darcy Bruce

Councillor Guy Douglas

Councillor Irvin Franklin

Councillor Boniface Hudson

Councillor Emile Mason

Councillor Norway Rabliauskas

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

ROSEAU RIVER ANISHINABE FIRST NATION GOVERNMENT

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Roseau River Anishinabe First Nation Government considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Roseau River Anishinabe First Nation Government enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Roseau River Anishinabe First Nation Government Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Roseau River Anishinabe First Nation Government;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the

Revenue Management Implementation Regulations as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing,

planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of July, 2016, at Winnipeg, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Alfred Hayden

Councillor Robert Leary

Councillor Cecil James

Councillor Zongidaya Nelson

Councillor Gary Roberts

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(2) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(3) Subsection (2) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

SKOWNAN FIRST NATION

FINANCIAL ADMINISTRATION LAW

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Skownan First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Skownan First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Skownan First Nation Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Skownan First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means an account with a financial institution into which local revenues are deposited separately from other moneys of the first nation;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenues ;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenues.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenues and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenues.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to local revenues;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenues Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to local revenues must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenues;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that authorized in a local revenue law or as permitted under section 13.1 of the Act.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law, a local revenue law or the Act.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not authorize an expenditure oflocal revenues.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from local revenues in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) If the First Nation has obtained long-term financing secured by property taxes from the First Nations Finance Authority, the First Nation must not subsequently obtain long-term financing secured by property tax revenues from any other person.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting local revenues referred to in subsection 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local RevenuesAnnual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the First Nation's local revenues in accordance with Board standards respecting financial reporting of local revenues.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of local revenues.

(4) The provisions of this Law, including this section, respecting separate annual financial statements for local revenues do not apply if Board standards respecting financial reporting of local revenues permit the First Nation to report on its local revenues in its audited annual financial statements as a distinct segment of the activities that appear in those statements and the First Nation chooses to report on its local revenues in that manner.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting local revenues referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in both subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting local revenuesreferred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in both subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The following documents must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours:

(a) the audited annual financial statements respecting local revenues referred to in subsection 74(1), or

(b) the audited annual financial statements referred to in subsection 73(1) if those statements include a report on local revenues as a distinct segment of the activities that appear in those statements.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues and local revenue account under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of July, 2016 at Winnipeg, in the Province of MB at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Cameron Catcheway — Councillor Charlotte Nepinak

Councillor Ken Catcheway — Councillor Sterling Catcheway — Councillor Joseph Maud

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

WAYWAYSEECAPPO FIRST NATION
TREATY FOUR - 1874

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Waywayseecappo First Nation Treaty Four - 1874 considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Waywayseecappo First Nation Treaty Four – 1874 enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Waywayseecappo First Nation Treaty Four – 1874 Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"Chief" means Chief of the First Nation;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Waywayseecappo First Nation Treaty Four - 1874;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 82, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of February, 2016, at Winnipeg, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Murray Clearsky

Councillor Murray Clearsky

Councillor Tim Cloud

Councillor James Cote

Councillor Anthony Longclaws

Councillor Roger Mentuck

Councillor Melville Wabash

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

New Brunswick

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Indian Island First Nation in the Province of New Brunswick,

Indian Island Property Assessment Law, 2016

Dated at Ottawa, Ontario this 14th day of December, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

INDIAN ISLAND

PROPERTY ASSESSMENT LAW, 2016

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of Indian Island deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Indian Island has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of Indian Island duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Indian Island Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act,* S.C. 2005, c.9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment and Tax Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment and tax roll" means a roll prepared under Part VI of this Law and includes an amended assessment and tax roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means Indian Island, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing, other than land, that is included in the definition of "real property" in the *Assessment Act* (New Brunswick);

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal

representatives of a person;

"property class" means those categories of property established in subsection 7(1) for the purposes of assessment and taxation;

"Province" means the province of New Brunswick;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Indian Island Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment and tax roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(9)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land, the valuation date is January 1 of the year during which the assessment and tax roll is completed.

(3) Except where otherwise provided, the assessor must assess interests in land at their real and true value as if held in fee simple off the reserve.

(4) The assessor must not apply any discretionary assessment reductions.

(5) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment and tax roll.

(6) Where there is an undivided interest in property other than that of a deceased person, and where the assessor cannot ascertain the several names and interests of the holders, the assessor may assess the property in the names of the holders known to the assessor or last registered as the holder of the property.

(7) The assessor must assess installations, machinery, equipment, apparatus, structures, pipes or pipe lines forming part of a gas holding, storage, transportation, transmission or distribution system, or any oil pipe line, in the name of its owner.

(8) Where the owner of a mobile home does not hold the land on which it is located, the assessor may assess the mobile home in the name of its owner.

(9) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Property Classes

7.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must assess interests in land according to the property classes established under this Law.

(4) Where a property falls into more than one (1) property class, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide the requested information to the assessor within fourteen (14) days from the date of delivery, or a longer period as specified in the notice.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and

improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment and tax roll at the address indicated on the assessment and tax roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment and tax roll, the person named on the assessment and tax roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment and tax roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT AND TAX ROLL AND ASSESSMENT AND TAX NOTICE

Assessment and Tax Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment and tax roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment and tax roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law;

(g) the tax rate applicable to the interest in land;

(h) the amount of taxes levied on the interest in land in the current taxation year under the Taxation Law;

(i) the amount of any unpaid taxes, include for clarity, penalties and interest from previous taxation years; and

(j) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment and tax roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment information in the assessment and tax roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment and tax roll to Council.

Amending the Assessment and Tax Roll

12.(1) Where the assessor amends the assessment and tax roll to correct errors and omissions, reflect reconsideration decisions and implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment and tax roll; and

(b) report the change or correction to Council.

(2) Where the assessment and tax roll is amended under this Law, the amendments are an integral part of the assessment and tax roll and are deemed to be effective as of the date the assessment and tax roll was certified under section 11.

(3) The assessor must not amend the assessment and tax roll contrary to an order or direction of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment and Tax Roll

13. An assessment and tax roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment and tax roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment and tax roll of the First Nation until the next certified assessment and tax roll.

Inspection and Use of Assessment and Tax Roll

14.(1) On receipt by Council, the assessment and tax roll, as modified under subsection (2), is open to inspection in the First Nation office by any person during regular business hours.

(2) The assessment and tax roll available for inspection under subsection (1) must not include information respecting

(a) the amount of taxes levied on each property in the current taxation year; and

(b) the amount of any unpaid taxes on each property, include penalties and interest, from previous taxation years.

(3) A person must not, directly or indirectly, use the assessment and tax roll or information contained

in the assessment and tax roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment and tax roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment and tax roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment and Tax Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment and tax roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment and tax rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment and tax roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment and tax roll and provide copies of all Assessment and Tax Notices issued in respect of the assessable property.

Assessment and Tax Notice

17.(1) The tax administrator must, on or before March 1 of each taxation year, mail an Assessment and Tax Notice to every person named in the assessment and tax roll in respect of each assessable property, at the person's address on the assessment and tax roll.

(2) Where requested by the recipient, an Assessment and Tax Notice may be e-mailed to a person named on the assessment and tax roll, and the Assessment and Tax Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax administrator.

(3) A person whose name appears in the assessment and tax roll must give written notice to the tax administrator of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment and Tax Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment and Tax Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment and tax roll.

(6) The tax administrator must enter on the assessment and tax roll the date of mailing an Assessment and Tax Notice.

(7) The mailing of the Assessment and Tax Notice by the tax administrator constitutes a statement of

and demand for payment of the taxes by the First Nation.

(8) Where applicable, an Assessment and Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX of the Taxation Law.

(9) Subject to subsection 14(3) and subsection (10), the tax administrator must provide, to any person who requests it and pays the fee of thirty-five dollars ($35.00), the information contained in the current Assessment and Tax Notice.

(10) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (9).

(11) The assessor may correct an Assessment and Tax Notice that contains an error, omission or misdescription and may mail an amended Assessment and Tax Notice, notwithstanding the fact that the time for issuance of the Assessment and Tax Notice has passed, and an Assessment and Tax Notice so amended is valid and effective from the date on which the original Assessment and Tax Notice was mailed.

(12) No Assessment and Tax Notice is irregular, incomplete or otherwise invalid and no exemption from assessment or taxation is conferred by reason of an error, omission or misdescription in an Assessment and Tax Notice or by reason of the non-receipt of an Assessment and Tax Notice by any person.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT AND TAX ROLL

Corrections of Errors and Omissions in Assessment and Tax Roll

18.(1) If at any time the assessor discovers that there is an error in any part of the assessment and tax roll, the assessor must correct the error and amend the assessment and tax roll accordingly.

(2) If at any time assessable property has been in whole or in part omitted from the assessment and tax roll, the assessor must make any assessment necessary to rectify the omission and must enter the assessable property on the assessment and tax roll.

(3) Where the assessment and tax roll is amended under subsection (1) or (2), the assessor must mail an amended Assessment and Tax Notice to every person named in the assessment and tax roll in respect of the interest in land affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment and tax roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment and Tax Notice is mailed or e-mailed to the person named on the assessment and tax roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment and tax roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all persons who received the Assessment and Tax Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province and at least one (1) member who is a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board, and a replacement member appointed to act, other than the chair, for his or her services at a rate of two hundred and fifty dollars ($250.00) per day, an

(b) the chair for his or her services at a rate of three hundred and fifty dollars ($350.00) per day, for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, and a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation that might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

27. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment and Tax Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment and Tax Notice was mailed or e-mailed to the persons named on the assessment and tax roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 61 Indian Drive, Indian Island, NB E4W 1S9.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment and Tax Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an assessment amended under section 18, the appeal must be confined to the amendment.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment and tax roll in respect of the assessable property.

Parties

31. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

32. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it

on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal, where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the appeal.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty five dollars ($35.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to the assessment and tax roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment and Tax Notice to every person named in the assessment and tax roll in respect of the interest in land affected.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 48(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation, or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment and tax roll, Assessment and Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail, or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

56. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of November, 2016, at Indian Island First Nation, in the Province of New Brunswick.

A quorum of Council consists of two (2) members of Council.

Chief Kenneth Barlow

Councillor Ingrid Brooks

Councillor Catherine Sanipass

SCHEDULE I

PROPERTY CLASSES

Residential

Non-Residential

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR INDIAN ISLAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section __of the *Indian Island Property Assessment Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days after the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for Indian Island

Dated: _____ , 20___ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section __ of the *Indian Island Property Assessment Law, 2016*, the assessor for Indian Island proposes to conduct an inspection of the above-referenced assessable property on _____ , 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for Indian Island

Dated: _____ , 20__ .

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT AND TAX INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment and tax roll or information contained in the assessment and tax roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) an appeal under the *Indian Island Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____
[please print name]

Dated: _____, 20__ .

SCHEDULE V

ASSESSMENT AND TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment and tax roll has been certified by the assessor for Indian Island and delivered to the First Nation Council.

1. Assessment Information:

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

The total assessed value is:

The total assessed value liable to taxation is:

2. Taxation Information:

PURSUANT to the provisions of the *Indian Island Property Taxation Law, 2016*, taxes are hereby levied on the above-noted interest in land as follows:

Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
TOTAL DUE AND OWING	$_____

All current year taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of Indian Island, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Current year taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Indian Island Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in compliance with the *Indian Island Property Assessment Law, 2016*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal

this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Indian Island Property Assessment Law, 2016*.

_____
Tax Administrator for Indian Island

Dated: _____, 20__ .

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for Indian Island

[address]

PURSUANT to the provisions of the *Indian Island Property Assessment Law, 2016,* I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment and Tax Notice]

I am: ___ a holder of the interest in land

___ named on the assessment and tax roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for Indian Island

[address]

PURSUANT to the provisions of the *Indian Island Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment and tax roll number, as described in the Assessment and Tax Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment and Tax Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for Indian Island

[address]

PURSUANT to the provisions of the *Indian Island Property Assessment Law, 2016,* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20__

Time:_____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment and Tax Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20__ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Indian Island in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20__

Time:_____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollars ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20__ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT AND TAX ROLL BY ASSESSOR

The assessor must certify the assessment and tax roll in the following form:

I, _____ , being the assessor for Indian Island, hereby certify that this is the Indian Island assessment and tax roll for the year 20__ and that the assessment information in this assessment and tax roll is complete and has been prepared and completed in accordance with all requirements of the *Indian Island Property Assessment Law, 2016.*

_____
(Signature of Assessor)

Dated _____ , 20__ at _____ , New Brunswick.
(City)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Indian Island First Nation in the Province of New Brunswick,

Indian Island Property Taxation Law, 2016

Dated at Ottawa, Ontario this 14th day of December, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

INDIAN ISLAND

PROPERTY TAXATION LAW, 2016

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VIII Notice of Sale of a Right to Assignment of Taxable Property
IX Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of Indian Island deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Indian Island has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Indian Island duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Indian Island Property Taxation Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment and Tax Notice" has the meaning given to that term in the Assessment Law;

"assessment and tax roll" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Indian Island Property Assessment Law, 2016* ;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Indian Island, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing, other than land, that is included in the definition of "real property" in the *Assessment Act* (New Brunswick);

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule IX;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VI;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule V;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of New Brunswick;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Certificate" means a certificate containing the information set out in Schedule III;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment and tax roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of **[insert title]**, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property held by a church for use as a residence for priests, ministers or rabbis;

(d) subject to subsection (3), property held by a church or religious order and used by that body solely for religious, educational or charitable purposes, including burying grounds and church halls from which only revenue for church purposes is derived;

(e) property held by a university, not operated for profit, and excluding any portion of the property used for commercial purposes; and

(f) subject to subsection (3), property used for a cemetery by a corporation not organized, incorporated or operated for profit.

(2) The exemptions in paragraphs (1)(a) and (1)(b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) The exemptions in paragraph (1)(d) for burying grounds and in paragraph (1)(f) do not apply to property or any portion of property not actually in use for the interment of the dead.

(4) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS AND TAX CREDITS

Annual Grants

9.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder owns residential property and

(i) is aged sixty-five or older;

(ii) with a physical or mental disability; or

(iii) with financial need.

(2) Grants provided under subsection (1)

(a) must be applied for in writing by a holder each year;

(b) may be given only to a holder of property that is taxable in the current taxation year;

(c) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants or credits; and

(d) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Residential Tax Credit

10.(1) Council may provide for a tax credit to holders of residential property who would be entitled to a credit under the provisions of the *Residential Property Tax Relief Act* (New Brunswick) if the holder's property were located off the reserve.

(2) A credit under subsection (1) must be in an amount that is not more than the amount to which a person would be entitled under the *Residential Property Tax Relief Act* (New Brunswick) if the holder's property was subject to property taxation by the Province.

Annual Authorization

11. Council will in each taxation year determine all grants and credits that will be given under this Part and will authorize those amounts in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) On or before December 14 in the year prior to each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before May 31 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to Indian Island.

PART VIII

ASSESSMENT AND TAX ROLL AND ASSESSMENT AND TAX NOTICE

Assessment and Tax Roll

14.(1) On or before November 30 in the year before the taxation year, the tax administrator must provide to the assessor the taxation information required to create the assessment and tax roll for that taxation year.

(2) If at any time the tax administrator discovers that there is an error or omission in any part of the assessment and tax roll, the tax administrator must advise the assessor of the error or omission.

Assessment and Tax Notices

15.(1) The mailing of the Assessment and Tax Notice under the Assessment Law constitutes a statement of and demand for payment of the taxes by the First Nation.

(2) Where the tax administrator mails an amended Assessment and Tax Notice under the Assessment Law that indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

Amended Assessment and Tax Notices

16. Where the tax administrator mails an amended Assessment and Tax Notice under the Assessment Law that indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Assessment and Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

17.(1) The tax administrator may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide the requested information to the tax administrator within fourteen (14) days or a longer period as specified in the notice.

(2) The tax administrator is not bound by the information provided under subsection 17(1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the assessment and tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each assessment and tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after May 31 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after May 31 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation, the FMB may, acting in the place of Council, borrow moneys from a

reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Assessment and Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the assessment and tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax

administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the assessment and tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under subsection (1) are set out in Schedule II.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property,

calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that section.

Disclosure for Research Purposes

46. Notwithstanding section 45, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment and tax roll, Assessment and Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First

Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail, or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of November, 2016, at Indian Island First Nation, in the Province of New Brunswick.

A quorum of Council consists of two (2) members of Council.

Chief Kenneth Barlow

Councillor Ingrid Brooks

Councillor Catherine Sanipass

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR INDIAN ISLAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section __of the *Indian Island Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for Indian Island

Dated: _____ , 20__ .

SCHEDULE II

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$
2.	For service of notice on each person or place by the First Nation	$
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$ __ per person per hour
6.	Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE III

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Indian Island Property Taxation Law, 2016* , I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for Indian Island

Dated: _____ , 20___ .

SCHEDULE IV

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Indian Island Property Taxation Law, 2016* , I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__%) per year.

Payments must be made at the offices of Indian Island, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for Indian Island

Dated: _____ , 20__ .

SCHEDULE V

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section __ of the *Indian Island Property Taxation Law, 2016* , seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for Indian Island

Dated: _____ , 20__ .

SCHEDULE VI

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to Indian Island will take place on _____ , 20_____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *Indian Island Property Taxation Law, 2016* , will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of New Brunswick and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for Indian Island

Dated: _____ , 20__ .

SCHEDULE VII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section __ of the *Indian Island Property Taxation Law, 2016* , seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of Indian Island, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and

no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of Indian Island will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Indian Island Property Taxation Law, 2016* .

_____
Tax Administrator for Indian Island

Dated: _____ , 20__ .

SCHEDULE VIII

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to Indian Island.

The public tender [auction] will take place on:

_____ , 20__ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of Indian Island as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of Indian Island will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Indian Island Property Taxation Law, 2016* .

_____

Tax Administrator for Indian Island

Dated: _____ , 20__ .

SCHEDULE IX

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Indian Island Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for Indian Island

Dated: _____ , 20__ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobique First Nation in the Province of New Brunswick,

Tobique Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

TOBIQUE
PROPERTY ASSESSMENT LAW, 2016

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of Tobique deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Tobique has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Tobique Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act,* S.C. 2005, c.9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment and Tax Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment and tax roll" means a roll prepared under Part VI of this Law and includes an amended assessment and tax roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means Tobique First Nation, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing, other than land, that is included in the definition of "real property" in the *Assessment Act* (New Brunswick);

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 30;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(1) for the purposes of assessment and taxation;

"Province" means the province of New Brunswick;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"secretary" means the secretary of the Assessment Review Board appointed under section 23;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Tobique Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment and tax roll applies for the purposes of taxation;

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"valuation" means the determination of the assessed value of an interest in land.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(9)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessors

3.(1) Council must appoint one (1) or more assessors to undertake the duties of the assessor as set out in this Law and such other duties as directed by Council.

(2) In appointing assessors under subsection (1), Council may allocate to an assessor specified duties to be undertaken by that assessor.

(3) Where Council allocates responsibility for valuations to a specified assessor, that assessor must undertake all valuations and must undertake or advise on any changes to a valuation.

(4) An assessor who carries out valuations under this Law must be qualified to conduct appraisals of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land, the valuation date is January 1 of the year during which the assessment and tax roll is completed.

(3) Except where otherwise provided, the assessor must assess interests in land at their real and true value as if held in fee simple off the reserve.

(4) The assessor must not apply any discretionary assessment reductions.

(5) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment and tax roll.

(6) Where there is an undivided interest in property other than that of a deceased person, and where the assessor cannot ascertain the several names and interests of the holders, the assessor may assess the property in the names of the holders known to the assessor or last registered as the holder of the property.

(7) The assessor must assess installations, machinery, equipment, apparatus, structures, pipes or pipe lines forming part of a gas holding, storage, transportation, transmission or distribution system, or any oil pipe line, in the name of its owner.

(8) Where the owner of a mobile home does not hold the land on which it is located, the assessor may assess the mobile home in the name of its owner.

(9) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Property Classes

6.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must assess interests in land according to the property classes established under this Law.

(4) Where a property falls into more than one (1) property class, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide the requested information to the assessor within fourteen (14) days from the date of delivery, or a longer period as specified in the notice.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment and tax roll at the address indicated on the assessment and tax roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment and tax roll, the person named on the assessment and tax roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment and tax roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT AND TAX ROLL AND ASSESSMENT AND TAX NOTICE

Assessment and Tax Roll

9.(1) On or before December 31 of each year, the assessor must complete a new assessment and tax roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment and tax roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law;

(g) the tax rate applicable to the interest in land;

(h) the amount of taxes levied on the interest in land in the current taxation year under the Taxation Law;

(i) the amount of any unpaid taxes, include for clarity, penalties and interest from previous taxation years; and

(j) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment and tax roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment information in the assessment and tax roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment and tax roll to Council.

Amending the Assessment and Tax Roll

11.(1) Where the assessor amends the assessment and tax roll to correct errors and omissions, reflect reconsideration decisions and implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment and tax roll; and

(b) report the change or correction to Council.

(2) Where the assessment and tax roll is amended under this Law, the amendments are an integral part of the assessment and tax roll and are deemed to be effective as of the date the assessment and tax roll was certified under section 10.

(3) The assessor must not amend the assessment and tax roll contrary to an order or direction of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment and Tax Roll

12. An assessment and tax roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment and tax roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment and tax roll of the First Nation until the next certified assessment and tax roll.

Inspection and Use of Assessment and Tax Roll

13.(1) On receipt by Council, the assessment and tax roll, as modified under subsection (2), is open to inspection in the First Nation office by any person during regular business hours.

(2) The assessment and tax roll available for inspection under subsection (1) must not include information respecting

(a) the amount of taxes levied on each property in the current taxation year; and

(b) the amount of any unpaid taxes on each property, include penalties and interest, from previous taxation years.

(3) A person must not, directly or indirectly, use the assessment and tax roll or information contained in the assessment and tax roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment and tax roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment and tax roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment and Tax Roll

14.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment and tax roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment and tax rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment and tax roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment and tax roll and provide copies of all Assessment and Tax Notices issued in respect of the assessable property.

Assessment and Tax Notice

16.(1) The tax administrator must, on or before March 1 of each taxation year, mail an Assessment and Tax Notice to every person named in the assessment and tax roll in respect of each assessable property, at the person's address on the assessment and tax roll.

(2) Where requested by the recipient, an Assessment and Tax Notice may be e-mailed to a person named on the assessment and tax roll, and the Assessment and Tax Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax administrator.

(3) A person whose name appears in the assessment and tax roll must give written notice to the tax administrator of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment and Tax Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment and Tax Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment and tax roll.

(6) The tax administrator must enter on the assessment and tax roll the date of mailing an Assessment and Tax Notice.

(7) The mailing of the Assessment and Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes by the First Nation.

(8) Where applicable, an Assessment and Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX of the Taxation Law.

(9) Subject to subsection 13(3) and subsection (10), the tax administrator must provide, to any person who requests it and pays the fee of thirty-five dollars ($35.00), the information contained in the current Assessment and Tax Notice.

(10) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (9).

(11) The assessor may correct an Assessment and Tax Notice that contains an error, omission or misdescription and may mail an amended Assessment and Tax Notice, notwithstanding the fact that the time for issuance of the Assessment and Tax Notice has passed, and an Assessment and Tax Notice so amended is valid and effective from the date on which the original Assessment and Tax Notice was mailed.

(12) No Assessment and Tax Notice is irregular, incomplete or otherwise invalid and no exemption from assessment or taxation is conferred by reason of an error, omission or misdescription in an Assessment and Tax Notice or by reason of the non-receipt of an Assessment and Tax Notice by any person.

PART VII
ERRORS AND OMISSIONS IN ASSESSMENT AND TAX ROLL

Corrections of Errors and Omissions in Assessment and Tax Roll

17.(1) If at any time the assessor discovers that there is an error in any part of the assessment and tax roll, the assessor must correct the error and amend the assessment and tax roll accordingly.

(2) If at any time assessable property has been in whole or in part omitted from the assessment and tax roll, the assessor must make any assessment necessary to rectify the omission and must enter the assessable property on the assessment and tax roll.

(3) Where the assessment and tax roll is amended under subsection (1) or (2), the assessor must mail an amended Assessment and Tax Notice to every person named in the assessment and tax roll in respect of the interest in land affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

18.(1) A person named on the assessment and tax roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment and Tax Notice is mailed or e-mailed to the person named on the assessment and tax roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment and tax roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all persons who received the Assessment and Tax Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

19.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province and at least one (1) member who is a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

20.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board, and a replacement member appointed to act, other than the chair, for his or her services at a rate of two hundred and fifty dollars ($250.00) per day, and

(b) the chair for his or her services at a rate of three hundred and fifty dollars ($350.00) per day,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, and a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

21.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation that might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

22.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

23.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

24. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

25. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

26. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

27.(1) Any person, including without limitation the First Nation and the assessor, may appeal an

assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment and Tax Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment and Tax Notice was mailed or e-mailed to the persons named on the assessment and tax roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is: Assessor for the Tobique First Nation, 13094 RTE 105, TOBIQUE FIRST NATION, NB E7H 3Y4

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment and Tax Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an assessment amended under section 18, the appeal must be confined to the amendment.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

28. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

29.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment and tax roll in respect of the assessable property.

Parties

30. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

31. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

32. Subject to section 45, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

33.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

34.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

35.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

36.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

37.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

38. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

39. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

40.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

41.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it

on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

42. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

43. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal, where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

44.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

45. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

46.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the appeal.

Delivery of Decisions

47.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty-five dollars ($35.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to the assessment and tax roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment and Tax Notice to every person named in the assessment and tax roll in respect of the interest in land affected.

Delivery of Documents under this Part

48.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

49.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 47(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

50.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

51. Notwithstanding section 50, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

52. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation, or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment and tax roll, Assessment and Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

53.(1) Where in this Law a notice is required to be given by mail, or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

54.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

55. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of August, 2016, at Tobique, in the Province of New Brunswick.

A quorum of Council consists of Five (5) members of Council.

Chief Ross Perley

Councillor Edwin Bernard

Councillor Tina Martin-Perley

Councillor Richard Moulton

Councillor Leonard Nicholas

Councillor Vaughn Nicholas

Councillor Lindsay Paul

Councillor Brad Perley

Councillor Kim Perley

Councillor Melanie Perley

Councillor Gary Sappier

Councillor Laura Sappier

Councillor Lyndon Sappier

SCHEDULE I

PROPERTY CLASSES

Residential

Non-Residential

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR TOBIQUE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section __of the *Tobique Property Assessment Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days after the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for Tobique

Dated: _____, 20___.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section __ of the *Tobique Property Assessment Law, 2016*, the assessor for Tobique proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for Tobique

Dated: _____, 20__.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT AND TAX INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment and tax roll or information contained in the assessment and tax roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) an appeal under the *Tobique Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____
[please print name]

Dated: _____ , 20__ .

SCHEDULE V

ASSESSMENT AND TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment and tax roll has been certified by the assessor for Tobique and delivered to the First Nation Council.

1. Assessment Information:

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

The total assessed value is:

The total assessed value liable to taxation is:

2. Taxation Information:

PURSUANT to the provisions of the *Tobique Property Taxation Law, 2016*, taxes are hereby levied on the above-noted interest in land as follows:

Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
TOTAL DUE AND OWING	$_____

All current year taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of Tobique, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Current year taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Tobique Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in compliance with the *Tobique Property Assessment Law, 2016*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal

this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Tobique Property Assessment Law, 2016*.

_____
Tax Administrator for Tobique
Dated: _____, 20__.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for Tobique

[address]

PURSUANT to the provisions of the *Tobique Property Assessment Law, 2016,* I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment and Tax Notice]

I am: ___ a holder of the interest in land

___ named on the assessment and tax roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for Tobique

[address]

PURSUANT to the provisions of the *Tobique Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment and tax roll number, as described in the Assessment and Tax Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment and Tax Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for Tobique

[address]

PURSUANT to the provisions of the *Tobique Property Assessment Law, 2016,* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20__

Time:_____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment and Tax Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20__ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Tobique in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20__

Time:_____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollars ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20__ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT AND TAX ROLL BY ASSESSOR

The assessor must certify the assessment and tax roll in the following form:

I, _____ , being the assessor for Tobique, hereby certify that this is the Tobique assessment and tax roll for the year 20__ and that the assessment information in this assessment and tax roll is complete and has been prepared and completed in accordance with all requirements of the *Tobique Property Assessment Law, 2016.*

_____
(Signature of Assessor)

Dated _____ , 20__ at _____ , New Brunswick.
(City)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobique First Nation in the Province of New Brunswick,

Tobique Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

TOBIQUE

PROPERTY TAXATION LAW, 2016

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of Tobique deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Tobique has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

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

PART I
CITATION

Citation

1. This Law may be cited as the *Tobique Property Taxation Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment and Tax Notice" has the meaning given to that term in the Assessment Law;

"assessment and tax roll" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Tobique Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Tobique First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing, other than land, that is included in the definition of "real property" in the *Assessment Act* (New Brunswick);

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule IX;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VI;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule V;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of New Brunswick;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Certificate" means a certificate containing the information set out in Schedule III;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment and tax roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property held by a church for use as a residence for priests, ministers or rabbis;

(d) subject to subsection (3), property held by a church or religious order and used by that body solely for religious, educational or charitable purposes, including burying grounds and church halls from which only revenue for church purposes is derived;

(e) property held by a university, not operated for profit, and excluding any portion of the property used for commercial purposes; and

(f) subject to subsection (3), property used for a cemetery by a corporation not organized, incorporated or operated for profit.

(2) The exemptions in paragraphs (1)(a) and (1)(b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) The exemptions in paragraph (1)(d) for burying grounds and in paragraph (1)(f) do not apply to property or any portion of property not actually in use for the interment of the dead.

(4) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS AND TAX CREDITS

Annual Grants

9.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder owns residential property and

(i) is aged sixty-five or older;

(ii) with a physical or mental disability; or

(iii) with financial need.

(2) Grants provided under subsection (1)

(a) must be applied for in writing by a holder each year;

(b) may be given only to a holder of property that is taxable in the current taxation year;

(c) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants or credits; and

(d) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Residential Tax Credit

10.(1) Council may provide for a tax credit to holders of residential property who would be entitled to a credit under the provisions of the *Residential Property Tax Relief Act* (New Brunswick) if the holder's property were located off the reserve.

(2) A credit under subsection (1) must be in an amount that is not more than the amount to which a person would be entitled under the *Residential Property Tax Relief Act* (New Brunswick) if the holder's property was subject to property taxation by the Province.

Annual Authorization

11. Council will in each taxation year determine all grants and credits that will be given under this Part and will authorize those amounts in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) On or before December 14 in the year prior to each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of

assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before May 31 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to Tobique.

PART VIII

ASSESSMENT AND TAX ROLL AND ASSESSMENT AND TAX NOTICE

Assessment and Tax Roll

14.(1) On or before November 30 in the year before the taxation year, the tax administrator must provide to the assessor the taxation information required to create the assessment and tax roll for that taxation year.

(2) If at any time the tax administrator discovers that there is an error or omission in any part of the assessment and tax roll, the tax administrator must advise the assessor of the error or omission.

Assessment and Tax Notices

15.(1) The mailing of the Assessment and Tax Notice under the Assessment Law constitutes a statement of and demand for payment of the taxes by the First Nation.

(2) Where the tax administrator mails an amended Assessment and Tax Notice under the Assessment Law that indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

Amended Assessment and Tax Notices

16. Where the tax administrator mails an amended Assessment and Tax Notice under the Assessment Law that indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Assessment and Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

17.(1) The tax administrator may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide the requested information to the tax administrator within fourteen (14) days or a longer period as specified in the notice.

(2) The tax administrator is not bound by the information provided under subsection 17(1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the assessment and tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each assessment and tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after May 31 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after May 31 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation, the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Assessment and Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the assessment and tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the assessment and tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII
SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under subsection (1) are set out in Schedule II.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered

security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments,

mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that section.

Disclosure for Research Purposes

46. Notwithstanding section 45, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment and tax roll, Assessment and Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail, or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the

assessment and tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of August, 2016 at Tobique, in the Province of New Brunswick.

A quorum of Council consists of Five (5) members of Council.

Chief Ross Perley

Councillor Edwin Bernard

Councillor Tina Martin-Perley

Councillor Richard Moulton

Councillor Leonard Nicholas

Councillor Vaughn Nicholas

Councillor Lindsay Paul

Councillor Brad Perley

Councillor Kim Perley

Councillor Melanie Perley

Councillor Gary Sappier

Councillor Laura Sappier

Councillor Lyndon Sappier

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR TOBIQUE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section __of the *Tobique Property Taxation Law, 2016* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for Tobique

Dated: _____, 20__ .

SCHEDULE II

COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 100.00
2.	For service of notice on each person or place by the First Nation	$ 125.00
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$ 50.00/hr

6. Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.

SCHEDULE III

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tobique Property Taxation Law, 2016* , I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for Tobique

Dated: _____ , 20___ .

SCHEDULE IV

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Tobique Property Taxation Law, 2016* , I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__%) per year.

Payments must be made at the offices of Tobique, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for Tobique

Dated: _____ , 20__ .

SCHEDULE V

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section __ of the *Tobique Property Taxation Law, 2016* , seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for Tobique

Dated: _____ , 20__ .

SCHEDULE VI

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to Tobique will take place on _____ , 20_____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *Tobique Property Taxation Law, 2016* , will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of New Brunswick and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for Tobique

Dated: _____ , 20__ .

SCHEDULE VII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section __ of the *Tobique Property Taxation Law, 2016* , seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of Tobique, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and

no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of Tobique will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Tobique Property Taxation Law, 2016* .

_____

Tax Administrator for Tobique

Dated: _____, 20__ .

SCHEDULE VIII

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to Tobique.

The public tender [auction] will take place on:

_____ , 20__ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of Tobique as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of Tobique will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Tobique Property Taxation Law, 2016* .

_____

Tax Administrator for Tobique

Dated: _____ , 20__ .

SCHEDULE IX

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Tobique Property Taxation Law, 2016.*

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for Tobique

Dated: _____ , 20__ .

Nova Scotia

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Millbrook Band in the Province of Nova Scotia,

Millbrook First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MILLBROOK FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Millbrook First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

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

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

"Assessment Law" means the *Millbrook Band of Indians Land Tax By-law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Millbrook First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1) (b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1) (a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Millbrook Band of Indians Land Tax By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1 2017, and ending March 31, 2018 is comprised of

(a) section 1of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of October 2016, at Millbrook Band Administration Office, 820 Willow Street, Truro, in the Province of Nova Scotia.
A quorum of Council consists of five (5) members of Council.

Chief Robert Gloade — Councillor Alex Cope

Councillor Lloyd Johnson — Councillor Michael Stephens

Councillor Stephen Marshall — Councillor Lisa Marshall

Councillor Ward Markie — Councillor Colin Bernard

Councillor Chris Nasson — Councillor Adrian Gloade

Councillor Peter Gloade

Councillor Bryan Brooks

Councillor Barry Martin

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET
2016-17 FISCAL PERIOD

PART ONE: REVENUES

1. Property Tax Levies, Interest & Penalties	**$ 724,595**
2. Accumulated Surplus - Local revenues carried Over from the previous fiscal year	$ 00
TOTAL REVENUES	**$ 724,595**

PART TWO: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 50,000
b. General Administrative	$ 100,000
2. Protection Services	
a. Policing	$68,878
b. Regulatory Measures	$76,122
c. Fire Services	$71,691
3. Recreation and Cultural Services	
a. Recreation	$20,000
b. Culture	$20,000
4. Community Development	
a. Planning and Zoning	$40,000
b. Economic Development Program	$60,000
5. Fiscal Services	
a. Development Cost Recoveries	$40,000
6. Other Services	
a. Municipal services	$170,068
7. Contingency	$7,836
TOTAL EXPENDITURES	**$724,595**
BALANCE	**$0**

Note: Millbrook First Nation has service agreements with the Town of Truro and the Halifax Regional Municipality regarding water, sewer, and road clearing. Amounts indicated under Municipal Services is the total amount payable by the First Nation under the agreements during the budget period.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Millbrook Band in the Province of Nova Scotia,

Millbrook First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MILLBROOK FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the Millbrook *First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Millbrook Band of Indians Land Tax By-Law*, 1996;

"First Nation" means the Millbrook First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Millbrook Band of Indians Land Tax By-Law*, 1996.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of October 2016,

at Millbrook, in the Province of Nova Scotia.

A quorum of Council consists of five (5) members of Council.

Chief: _____

Robert Gloade

Councilor: _____ **Councilor:** _____

Alex Cope Michael Stephens

Councilor: _____ **Councilor:** _____

Stephen Marshall Lisa Marshall

Councilor: _____ **Councilor:** _____

Ward Markie Colin Bernard

Councilor: _____ **Councilor:** _____

Chris Nasson Lloyd Johnson

Councilor: _____ **Councilor:** _____

Peter Gloade Bryan Brooks

Councilor: _____ **Councilor:** _____

Barry Martin Adrian Gloade

SCHEDULE

TAX RATES

PROPERTY CLASS		RATE PER $1000 OF ASSESSSED VALUE
Class 1 –	Residential (Truro)	18.20
	Residential (Truro Heights)	8.70
	Residential (Cole Harbour)	9.823
Class 2 –	Commercial (Truro)	44.80
	Commercial (Truro Heights)	22.70
	Commercial (Cole Harbour)	26.373
Class 3 –	Resource Property	

Ontario

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Kettle and Stony Point First Nation in the Province of Ontario,

Anishinaabeg of Kettle & Stony Point First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

Current ver. 2016 01 04

ANISHINAABEG OF KETTLE & STONY POINT FIRST NATION
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Anishinaabeg of Kettle & Stony Point First Nation (also known as the Chippewas of Kettle & Stony Point First Nation) has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Anishinaabeg of Kettle & Stony Point First Nation duly enacts as follows:

1. This Law may be cited as the *Anishinaabeg of Kettle & Stony Point First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law, 2016*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Anishinaabeg of Kettle & Stony Point First Nation, (also known as the Chippewas of Kettle & Stony Point First Nation) being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Law, 2016.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

Current ver. 2016 01 04

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. A Capital Reserve Fund is hereby established for the funding of water and sewer infrastructure, public works and equipment replacement for the following types of local services: water and sewer services, and the provision and maintenance of public facilities.

8. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

9. This Law authorizes the expenditures from the Capital Reserve Fund as indicated in the annual budget, for the purposes of water and sewer, public facilities and equipment maintenance and replacement.

10. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

11. Expenditures of local revenues must be made only in accordance with the annual budget.

12. Notwithstanding section 10 of this law, Council may at any time amend the annual budget by amending this law in accordance with Council procedure and the requirements of the Act.

13. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

14. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

15. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

16.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

17. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

Current ver. 2016 01 04

THIS LAW IS HEREBY DULY ENACTED by Council on the 16 day of June, 2016, at Kettle & Stony Point First Nation, in the Province of Ontario.

A quorum of Council consists of Five (5) members of Council.

Chief Thomas Bressette

Councillor Robert Bressette Sr.(late)

Councillor Yvonne Bressette

Councillor Jack Brown

Councillor Elizabeth J. Cloud

Councillor Peter Cloud Sr.

Councillor Marshall E. George

Councillor A. David Henry

Councillor Carmen Rogers Jr.

Councillor Alvin D. Wolfe

Current ver. 2016 01 04

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$559,822
TOTAL REVENUES	$559,822
PART 2: EXPENDITURES	
1. General Government Expenditures	$45,215
a. Administrative	
2. Protection Services	
a. Policing	$19,740
b. Firefighting	$42,099
3. Transportation	
a. Roads and Streets	$121,019
4. Environment Health Services	
a. Water Purification and Supply	$68,148
b. Sewage Collection and Disposal	$83,877
c. Garbage Waste Collection and Disposal	$105,975
5. Other Services	
a. Other Services – I.T.	$68,151
6. Contingency Amounts	$5,598
TOTAL EXPENDITURES	$559,822

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chippewas of Kettle and Stony Point First Nation in the Province of Ontario,

Anishinaabeg of Kettle & Stony Point First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

Current ver. 2016 04 01

ANISHINAABEG OF KETTLE & STONY POINT FIRST NATION

ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Anishinaabeg of Kettle & Stony Point First Nation (also known as the Chippewas of Kettle & Stony Point first Nation) has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Anishinaabeg of Kettle & Stony Point First Nation duly enacts as follows:

1. This Law may be cited as the *Anishinaabeg of Kettle & Stony Point First Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law, 2016*;

"First Nation" means the Anishinaabeg of Kettle & Stony Point First Nation, (also known as the Chippewas of Kettle & Stony Point First Nation) being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Law, 2016*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

Current ver. 2016 04 01

THIS LAW IS HEREBY DULY ENACTED by Council on the 16 day of June, 2016, at Kettle & Stony Point First Nation, in the Province of Ontario.

A quorum of Council consists of Five (5) members of Council.

Chief Thomas Bressette

Councillor Robert Bressette Sr. (late)

Councillor Yvonne Bressette

Councillor Jack Brown

Councillor Elizabeth J. Cloud

Councillor Peter Cloud Sr.

Councillor Marshall E. George

Councillor A. David Henry

Councillor Carmen Rogers Jr.

Councillor Alvin D. Wolfe

Current ver. 2016 04 01

SCHEDULE
TAX RATES

PROPERTY CLASS RATES PER $1,000 OF ASSESSED VALUE

Property Classification					**Tax Rates**
Residential					11.55114
Commercial					29.73593

CHIPPEWAS OF RAMA FIRST NATION

FINANCIAL ADMINISTRATION LAW

2015

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Chippewas of Rama First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Chippewas of Rama First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Chippewas of Rama Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief financial officer" means the person appointed chief financial officer under section 19;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Chippewas of Rama First Nation;

"first nation manager" means the person appointed first nation manager under section 18;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the first nation manager, chief financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the first nation manager and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The first nation manager or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the first nation manager or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the first nation manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

First Nation Manager

18.(1) The Council must appoint a person as first nation manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the first nation manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the first nation manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the first nation manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the first nation manager's duties specified in this Law.

(3) The first nation manager may assign the performance of any of the first nation manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the first nation manager of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the first nation manager, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this Law; and

(o) to carry out any other activities specified by the first nation manager that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the first nation manager, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee,

contractor or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the chief financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the chief financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the first nation manager, chief financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the first nation manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the first nation manager, the chief financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the first nation manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the first nation manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the first nation manager or the chief financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The chief financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The chief financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The first nation manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the first nation manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The first nation manager or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the first nation manager or chief financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the first nation manager or the chief financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The first nation manager or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the first nation manager or the chief financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the first nation manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the first nation manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The chief financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the chief financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the chief financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The chief financial officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The chief financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The first nation manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the first nation manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The first nation manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The first nation manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the first nation manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The first nation manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the first nation manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The first nation manager may retain the services of a professional engineer or other consultant to assist the first nation manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act.*

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the first nation manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the first nation manager under subsection 101(3), the first nation manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the first nation manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The first nation manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1 day of March, 2016, at Rama, in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of _____ ( ) members of Council was present throughout.

Chief Rodney Noganosh

Councillor Ron Douglas

Councillor Nemke Quarrington

Councillor Gina Genno

Councillor Ted Williams

Councillor Tracey Snache

Councillor Ted Snache

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the first nation manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The first nation manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the first nation manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one hundred dollars ($100) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the first nation manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The first nation manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the first nation manager or, in the case of the first nation manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the first nation manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the first nation manager or, in the case of the first nation manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Saugeen First Nation

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Chief and Council of the Saugeen First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Chief and Council of the Saugeen First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Saugeen First Nation Financial Administration Law, 2016.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"band administrator" means the person appointed band administrator under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"Chief" means the Chief of the First Nation;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Councillor" means a person elected to the office of the First Nation Council, but does not include the Chief;

"Council" means the Chief and Council of the First Nation, which is the official government of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Saugeen First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the band administrator, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"signing officer" means the band administrator, senior financial officer and any other employee of the First Nation designated by the Council to sign a cheque, draft, electronic transfer, security or other similar instrument;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions referenced in this Law that Council must establish and otherwise does establish and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to the Chief and each councillor whether such amounts are paid to the Chief and or councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be the Chief or a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must consist of either the Chief and a councillor or two (2) councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be the Chief or a councillor.

(2) If Council appoints a non-council member as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least the Chief or one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the band administrator and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band administrator or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the band administrator or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the band administrator, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the Chief, councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Band Administrator

18.(1) The Council must appoint a person as band administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following:

(a) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(b) to oversee and administer the contracts of the First Nation;

(c) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(d) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(e) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (d) taking into consideration the cost of implementing those controls;

(f) to perform any other duties of the band administrator under this Law; and

(g) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band administrator's duties specified in this Law or the *Saugeen First Nation Governance Law*.

(3) The band administrator may assign the performance of any of the BA's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the band administrator of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band administrator, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the band administrator that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the band administrator, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the band administrator, the senior financial officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the band administrator must provide a copy of the organization chart under subsection (1) to the Chief, a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the band administrator must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of the Chief and Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, the Chief and a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest, comply with this law and the conflict of interest provisions set out in the *Saugeen First Nation Governance Law*.

(2) If it has been determined under this Law or by a court of competent jurisdiction that the Chief and or a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not the Chief or a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not the Chief or a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the band administrator or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The band administrator may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the band administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The band administrator or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The band administrator or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a signing officer designated by the Council and by either the band administrator or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The band administrator or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account, must be deposited in the general account referred to in paragraph 30(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a signing officer designated by the Council and by either the band administrator or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 102;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 102, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60 (1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or, if the trust is silent on that matter, under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) a limited partnership in which the First Nation is a partner; or

(e) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3)(a), (b), (c) or (d) of the Act and in investments in securities issued by the First Nations Finance Authority or a municipal finance authority established by a province:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation that are eighteen (18) years of age or older;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the band administrator, in consultation with the senior financial officer, must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the band administrator, with the support of the senior financial officer, must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of the Chief, a councillor or an officer or their personal representatives against any liability arising from that person being or having been the Chief a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within sixty (60) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within ninety (90) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, the Chief, councillors, officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) the Chief, any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The band administrator must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the band administrator to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The band administrator must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to the Chief, councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The band administrator must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the band administrator must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The band administrator, with the support of the senior financial officer, must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the band administrator, with the support of the senior financial officer, must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the band administrator, with the support of the senior financial officer, must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The band administrator may retain the services of a professional engineer or other consultant to assist the band administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If the Chief or a councillor becomes aware of any circumstances described under subsection (1), the Chief or councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the band administrator or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the band administrator under subsection 98(3), the band administrator must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the band administrator, the members of the Finance and Audit Committee and the Chief and or councillor to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation, the Chief, a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band administrator and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) The Chief or a councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the Chief or councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former Chief or councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review and Changes of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

(5) If the First Nation is a borrowing member, it may only repeal this Law if it replaces it at the same time with another financial administration law which has been reviewed by the Board and issued a compliance approval under section 9 of the Act.

(6) Any amendment of this Law must be reviewed by the Board and issued a compliance approval under section 9 of the Act.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 12 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of Nov, 2016, at Saugeen, in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

Chief Lester Anoquot

Councillor Randy Roote

Councillor Sonya Roote

Councillor Ken Roote

Councillor Lorne Madawoub

Councillor Spencer Ritchie

Councillor Steven Vanloffeld

Councillor Cheree Urscheler

Councillor Clint Root

Councillor Mike Henry

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to the Chief and all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) The Chief and all councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) The Chief and all councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(3) the Chief and each councillor must file a written disclosure of the following information with the Band Administrator:

(a) the names of the Chief's and each councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the Chief and each councillor and the Chief and each councillor's spouse;

(c) real property owned by the the Chief and each councillor or the Chief's and each councillor's spouse; and

(d) business interests and material investments of the Chief and each councillor or the Chief's and each councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(4) the Chief and each councillor must file a written disclosure under subsection (3) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the the Chief and each councillor holds office.

(5) The senior financial officer must establish and maintain a register of all information disclosed by the Chief and each councillor under this section and section 6.

(6) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the band administrator must permit that member or person to view the register referred to in subsection (5).

Gifts and Benefits

6.(1) The Chief or a councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that Chief or councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the Chief or a councillor in the exercise of the Chief or a councillor's powers or performance of the Chiefs or councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the Chief's or councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to the Chief or a councillor or a person referred to in subsection (1), the Chief or councillor must make a written disclosure of the gift to the Band administrator under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) The Chief and all councillors must keep confidential all information that the Chief and all councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) The Chief and all councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the Chief and all councillors.

(4) The Chief and all councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the Chief and all councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as the Chief or a councillor becomes aware of circumstances in which the Chief or councillor has a conflict of interest, the Chief or councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) The Chief or councillor must leave any part of a Council meeting where the circumstances in which the Chief or councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the Chief's or councillor's disclosure under subsection (1) and note the Chief's or councillor's absence from the Council meeting when the circumstances in which the Chief or councillor has a conflict of interest were being discussed or voted on.

(4) The Chief or councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the Chief or councillor has a conflict of interest.

(5) The Chief or councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the Chief or councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If the Chief or a councillor has reason to believe that the Chief or another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the Chief or another councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), the Chief or a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the Chief or councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the Chief or a councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that the Chief or a councillor has a conflict of interest or an apparent conflict of interest, the Chief or councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) The Chief or a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The band administrator must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the band administrator or, in the case of the band administrator, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band administrator or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the band administrator or, in the case of the band administrator, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(3) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(4) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that the Chief, a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that the Chief, a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Saskatchewan

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Flying Dust First Nation in the Province of Saskatchewan,

Flying Dust First Nation Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

FLYING DUST FIRST NATION

PROPERTY ASSESSMENT LAW, 2016

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Flying Dust First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Flying Dust First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Flying Dust First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Flying Dust First Nation Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"agency" means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* (Saskatchewan);

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the value of land or improvements, or both, as determined under this Law as if the land or improvements were held in fee simple off the reserve;

"assessment" means the valuation and classification of an interest in land;

"assessment appraiser" means a person designated by Council under subsection 3(2) to carry out valuations;

"assessment manual" means the assessment manual established from time to time by the agency, pursuant to section 12 of *The Assessment Management Agency Act* (Saskatchewan);

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes an assessment roll amended under this Law

"assessor" means a person appointed by Council under subsection 3(1);

"base date" means the base date established by the agency for determining the assessed value of property for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

"building" means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is

(a) not in storage, and

(b) situated on the reserve for a period of more than 30 days;

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Flying Dust First Nation, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"market valuation standard" means the standard achieved when the assessed value of property

(a) is prepared using mass appraisal;

(b) is an estimate of the market value of the property;

(c) reflects typical market conditions for similar properties; and

(d) meets any quality assurance standards established by order of the agency;

"market value" means the amount that a property should be expected to realize if the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the property were held in fee simple off the reserve and that the amount is not affected by undue stimuli;

"mass appraisal" means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

"non-regulated property assessment" means an assessment for property other than a regulated property assessment;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;

"percentages of value" means the percentages of value prescribed for property classes by regulation under *The Municipalities Act* (Saskatchewan);

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 7(1) for the purposes of assessment and taxation;

"Province" means the province of Saskatchewan;

"railway roadway" means the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land;

"regulated property assessment" means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

"regulated property assessment valuation standard" means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Law, including as provided in subsection 6(14);

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"secretary" means the secretary of the Assessment Review Board appointed under section 26;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"taxable assessment" means the taxable assessment determined under subsection 6(13);

"Taxation Law" means the *Flying Dust First Nation Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"valuation" means the determination of the assessed value of an interest in land.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 7(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor and Assessment Appraiser

3.(1) Council must appoint one or more assessors to undertake the duties of the assessor as set out in this Law or as directed by Council.

(2) Council may designate an assessment appraiser to carry out valuations as set out in this Law.

(3) A person who carries out valuations under this Law must be qualified to conduct assessment appraisals of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Property Assessable

5.(1) All property that is subject to taxation under the Taxation Law and all property for which payments-in-lieu may be accepted by Council must be assessed in accordance with this Law.

(2) A valuation must be prepared for each assessable property in accordance with this Law.

(3) The assessor must prepare an assessment for each assessable property using the valuation prepared for that property.

(4) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

Assessment and Valuation

6.(1) All property must be assessed as of the applicable base date.

(2) Each property must be assessed using only mass appraisal.

(3) Regulated property assessments must be determined according to the regulated property assessment valuation standard.

(4) Non-regulated property assessments must be determined according to the market valuation standard.

(5) Notwithstanding subsections (3) and (4), the rules for preparing assessments apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

(6) Land and improvements may be assessed separately in circumstances where separate values are required.

(7) The dominant and controlling factor in the assessment of property is equity.

(8) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.

(9) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.

(10) The assessed value must reflect all the facts, conditions and circumstances affecting the property as of January 1 of each year as if they had existed on the applicable base date.

(11) The assessed value of land through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not held by the owner of the pipeline.

(12) Notwithstanding the disposal of lots or plots in a cemetery, the holder of property used as a cemetery must be assessed with respect to all the lands included in the cemetery.

(13) After the assessed value of a property is determined, the assessor must determine the taxable assessment of the property by multiplying the assessed value by the percentage of value applicable to the property class to which the property belongs.

(14) Except as otherwise provided in this Law, for the purposes of assessing interests in land

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation, the assessment manual, and any guidelines established by the agency to determine the assessed value of a property, existing at the time of assessment, and

(b) the assessment rules and practices used in the Province for conducting assessments off the reserve,

must be used.

Property Classes

7.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must in each year as of January 1 determine to which property class a property belongs.

(4) If there is a change to the use of a property, the assessor must classify the property as of the date that the change is made to the assessment roll in accordance with this Law.

(5) If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may

(a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different property classes; and

(b) apportion the assessed value of the property among those property classes.

(6) If the assessor determines that portions of any property, or portions of the property's assessment, belong to different property classes, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion within a property class.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor or the assessment appraiser may deliver a Request for Information containing the information set out in Schedule II, requesting that a person who owns, uses, occupies, manages or disposes of a property provide information or documents that relate to or might relate to the value of a property, and that person must provide to the assessor or the assessment appraiser, as the case may be, within thirty (30) days from the date of delivery or a longer period as specified in the notice

(a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and

(b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(2) A holder of property that is liable to assessment must

(a) provide an assessment appraiser with the particulars required by the assessment appraiser for the purpose of making a valuation of the property or the fixtures, machinery or other equipment valuation; and

(b) if required by the assessment appraiser, deliver to the assessment appraiser a written statement, signed by the person, containing the particulars mentioned in clause (a).

(3) Every year, the assessor may request the holder of property to provide information respecting

(a) the persons who are carrying on business on the property; and

(b) the nature of the business being carried on.

Annual Requirements to Provide Information to Assessor

9.(1) On or before October 1 in each year, every railway company must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometres of the railway roadway situated on the reserve;

(b) the description and area in hectares of land on the reserve held by the company, other than a railway roadway;

(c) the description and location of any improvements on the reserve, other than railway superstructures, owned or occupied by the company;

(d) any change in the ownership of a railway roadway and any abandonment of a railway roadway; and

(e) the address to which Assessment Notices are to be sent.

(2) On or before November 1 in each year, every holder of a petroleum oil or gas well must furnish the assessor with a certified statement showing the following information as of September 1 in the current year:

(a) the holder's name and address;

(b) a list of the resource production equipment situated on the reserve that is subject to assessment and its location;

(c) any change in the resource production equipment situated on the reserve that has occurred since the last information was furnished to the assessor;

(d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;

(e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated on the reserve; and

(f) the address to which Assessment Notices are to be sent.

(3) On or before March 1 in each year, every holder of a pipeline must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometres of the pipeline right of way situated on the reserve;

(b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the reserve;

(c) the description and area in hectares of land within the reserve held by the holder, other than the pipeline right of way;

(d) the description and location of any improvements within the reserve held by the holder;

(e) any change in the ownership of the pipeline and any abandonment of the pipeline; and

(f) the address to which Assessment Notices are to be sent.

(6) In all cases, property may be assessed based on the information available and the assessor and assessment appraiser are not bound by the information provided under this section.

Inspections

10.(1) The assessor, for any purposes related to assessment, and the assessment appraiser for valuation purposes, may, after making reasonable efforts to notify the holder of a property, enter that property at any reasonable time.

(2) The assessor or assessment appraiser must display or produce on request identification showing that he or she is authorized to make the entry.

(3) If a person refuses to allow or interferes with an assessment or valuation, or if a person fails to respond to a reasonable request for access to a property under subsection (1), the assessor or assessment

appraiser may

(a) apply *ex parte* to a justice of the peace or a provincial court judge for a warrant authorizing a person named in the warrant to enter the property; or

(b) determine the assessment or the valuation based on the information available.

(4) Notwithstanding subsections (1) to (3), an assessor or assessment appraiser must not enter any place that is a private dwelling without

(a) the consent of the holder of the private dwelling; or

(b) a warrant issued pursuant to paragraph (3)(a) from a justice of the peace or a provincial court judge authorizing the entry.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

11.(1) On or before May 1 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessor must enter the assessed value of each interest in land, as determined under this Law, in the assessment roll.

(3) The assessor may prepare the assessment roll required under subsection (1) on or after September 1 in the year before the year to which the assessment roll relates.

(4) The assessment roll must be in paper or electronic form and must contain the following information, as applicable:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) whether the property is land, improvements, or land and the improvements to it;

(d) the classification of the interest in land;

(e) the assessed value by classification of the interest in land;

(f) the total assessed value of the interest in land;

(g) the taxable assessment of the interest in land; and

(h) any other information the assessor considers necessary or desirable.

(5) If two or more persons are the holders of assessable property, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(6) Notwithstanding subsection (2), if two or more assessable properties have the same holder, the assessor may combine the assessment of those properties into a single assessment for the purposes of the assessment roll.

Certification by Assessor

12. On completion of an assessment roll and on or before May 1 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

13.(1) Where the assessor amends the assessment roll under sections 19 or 20, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review

Board, the assessor must

(a) date and initial amendments made to the assessment roll; and

(b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, other than under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 12.

(3) Where the assessment roll is amended under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date of the amendment.

(4) The assessor must not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

14.(1) An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

(2) The fact that any information on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the assessment roll or the assessment roll itself.

Inspection and Use of Assessment Roll

15.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

16.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1)

or are otherwise accessible to the public.

Chargeholders

17.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

18.(1) The assessor must, within fifteen (15) days after the assessment roll is completed and certified, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) The Assessment Notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

(3) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person must give the assessor written notice of a mailing address to which Assessment Notices may be sent.

(4) An Assessment Notice may include a number of assessed properties if the same person is the assessed person for all of them.

(5) No assessment is invalid by reason of any error in the Assessment Notice or by reason of the non-receipt of the notice by the person to whom it was addressed.

(6) The Assessment Notice and the tax notice given under the Taxation Law relating to the same property may be sent together or may be combined on one notice.

(7) If an error, omission or misdescription is discovered in any of the information shown on an Assessment Notice, the assessor may prepare an amended Assessment Notice and send it to every person named in the assessment roll in respect of that assessable property.

(8) Subject to subsection 15(2) and subsection (9), the assessor must provide, to any person who requests it and pays to the assessor the fee of ten dollars ($10), the information contained in the current Assessment Notice.

(9) Where information has been omitted or obscured under subsection 16(1), the assessor must omit that information from a notice provided under subsection (8).

PART VII

CORRECTION AND AMENDMENT OF ASSESSMENT ROLL

Corrections and Additions to Assessment Roll

19.(1) If an error or omission in any of the information shown on the assessment roll is discovered, the assessor may, in consultation with the assessment appraiser if the error or omission relates to the assessed value, correct the assessment roll for the current year only.

(2) If the assessor makes a correction on the assessment roll respecting the property class, the assessed value, or the applicability of an exemption to the property, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

(3) A correction made under subsection (1) is effective from January 1 of the year with respect to

which the assessment is made.

(4) If, after certification of the assessment roll, a property is subdivided, the assessor may cancel the assessment of the property, reassess the resulting properties and amend the assessment roll accordingly.

(5) Where assessments are made under subsection (4), the assessor must mail an Assessment Notice to every person named on the assessment roll in respect of each new property.

(6) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(7) The assessor must comply with an application made pursuant to subsection (6) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

Supplementary Assessments

20.(1) The assessor must make any supplementary assessment that may be necessary to reflect a change if, after Assessment Notices are sent but on or before November 1 of the taxation year for which taxes are levied on the assessment mentioned in the notice, it is discovered that the assessed value of any property is not the same as the assessed value entered on the assessment roll by reason of

(a) the destruction of or damage to the property;

(b) the demolition, alteration or removal of an improvement;

(c) the construction of an improvement; or

(d) a change in the use of the property.

(2) A supplementary assessment must reflect

(a) the assessed value of any property that has not been previously assessed; or

(b) the change in the assessed value of any property since it was last assessed.

(3) If any property exempt from taxation under the Taxation Law ceases to be exempt on or before November 1 of the taxation year for which taxes are levied, the assessor must assess the person liable to assessment and enter a supplementary assessment on the assessment roll.

(4) If a supplementary assessment is made to the assessment roll under this section, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

21.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration, including by asking the assessment appraiser to advise on valuation matters, and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

22.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practicing member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

23.(1) The First Nation must remunerate

(a) the chair (or acting chair) at a rate of one hundred and twenty-five dollars ($125) per hour ,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 22(2), at a rate of one hundred dollars ($100) per hour, and

(c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at a rate of seventy-five dollars ($75) per hour

for time spent on activities of the Assessment Review Board required under this Law, or expressly authorized by Council.

(2) The First Nation must reimburse a member, of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

24.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

25.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

26.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

27. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

28. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

29. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

30.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(d) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an amended or supplementary assessment, the appeal must be confined to the amended or supplementary assessment, as the case may be.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

31. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

32.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least fourteen (14) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

33. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal upon request by that person.

Delivery of Documentation

34. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

35. Subject to section 48, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

36.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

37.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

38.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

39.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

40.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

41. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

42. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

43.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

44.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the

Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

45. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

46. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

47.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

48. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

50(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to its assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

51.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 50(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

53.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

54. Notwithstanding section 53,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

55. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

56.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

57.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of June, 2016, at Flying Dust First Nation, in the Province of Saskatchewan.

A quorum of Council consists of five (5) members of Council.

Chief Richard Gladue

Councillor Tyson Bear

Councillor Albert Derocher

Councillor Richard Derocher

Councillor Marie Gladue

SCHEDULE I

PROPERTY CLASSES

Non-Arable (Range) Land and Improvements
Other Agricultural Land and Improvements
Residential
Multi-Unit Residential
Seasonal Residential
Commercial and Industrial
Elevators
Railway Rights-of-Way and Pipeline

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE FLYING DUST FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Flying Dust First Nation Property Assessment Law, 2016* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least thirty (30) days from the date of delivery of the request]**, the following information and documents relating to the above-noted interest in land:

(1)

(2)

(3)

In providing the documents, please include a written, signed, declaration in the following form:

"I, _____ [***name***], hereby declare that the information and documents enclosed with this declaration are complete, true and accurate to the best of my knowledge."

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Flying Dust First Nation

[***address***]

Dated: _____ , 20__ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [***name***], of _____ [***address***], _____ [***city***], _____ [***province***], _____ [***postal code***], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Flying Dust First Nation Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____

[***please print name***]

Dated: _____ , 20__ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Flying Dust First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [***Name(s) & addresses***]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TAXABLE ASSESSMENT: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Flying Dust First Nation Property Assessment Law, 2016* to the address below. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Flying Dust First Nation Property Assessment Law, 2016* and must be delivered to the Assessor at the following address: [***insert address***].

_____

Assessor for the Flying Dust First Nation

Dated: _____, 20__ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Flying Dust First Nation
[***address as provided on the Assessment Notice***]

PURSUANT to the provisions of the *Flying Dust First Nation Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[***description of the interest in land as described in the Assessment Notice***]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(***describe the reasons in support of the request in as much detail as possible***)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20__ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Flying Dust First Nation
[***address as provided on the Assessment Notice***]

PURSUANT to the provisions of the *Flying Dust First Nation Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[***description of the assessable property, including assessment roll number, as described in the Assessment Notice***]

The grounds for the appeal are:

(1)

(2)

(3)

(***describe the grounds for the appeal in as much detail as possible***)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Flying Dust First Nation
[***address***]

PURSUANT to the provisions of the *Flying Dust First Nation Property Assessment Law, 2016* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: _____

Date of Notice of Appeal: _____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20__ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at [***must be a date at least 14 days after of Notice of Hearing***]:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

AND TAKE NOTICE that you should bring to the hearing [***insert # copies***] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS:_____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Flying Dust First Nation in respect of the assessment of _____ [***describe interest in land***].

The Assessment Review Board believes that you may have information [***OR documents***] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [***indicate the applicable provisions below***]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location:_____ [***address***]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [***list documents***] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [***address***] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Flying Dust First Nation, hereby certify that this is the Flying Dust First Nation assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Flying Dust First Nation Property Assessment Law, 2016*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Flying Dust First Nation in the Province of Saskatchewan,

Flying Dust First Nation Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 7th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

FLYING DUST FIRST NATION
PROPERTY TAXATION LAW, 2016

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SCHEDULES

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VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Flying Dust First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Flying Dust First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Flying Dust First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Flying Dust First Nation Property Taxation Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Flying Dust First Nation Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"building" means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is:

(a) not in storage, and

(b) situated on the reserve for a period of more than thirty (30) days;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Flying Dust First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of Saskatchewan;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II and includes an amended Tax Notice and a supplementary Tax Notice;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable assessment" has the meaning given to that term in the Assessment Law;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property that is held and occupied by, and used for, an independent school, not operated for profit;

(d) property that is held and occupied by, and used for, a public school;

(e) a place of public worship and the land used in connection with it, subject to the following limits:

(i) the maximum amount of land is the greater of 0.81 hectare, and 10 square metres of land for every one square metre of occupied building space,

(ii) the place of public worship and land must be held by a religious organization, and

(iii) the exemption does not apply to any portion of property that is used as a residence or for any purpose other than as a place of public worship;

(f) property used solely as a hospital, not operated for profit, and excluding doctors' or nurses' residences;

(g) property held by a university and used for university purposes, not operated for profit;

(h) property used as a cemetery that is not operated for profit.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

Taxation Agreements

8.(1) For the purposes of advancing the economic development, the social development, or environmental rehabilitation or protection of the reserve, the Council, subject to subsection (2), may enter into an agreement with a taxpayer reducing or eliminating the taxpayer's liability to taxation under this Law.

(2) An agreement under subsection (1) must be in writing, approved by resolution of Council, signed and formally executed by the Chief on behalf of the First Nation and signed and formally executed by the taxpayer, and must:

(a) be limited to a duration of five taxation years or less;

(b) detail the nature and amount of the investment to be undertaken by the taxpayer in furtherance of one or more of the purposes set out in subsection (1);

(c) state the percentage of exemption from taxation liability to be provided to the taxpayer during the time the agreement is in effect;

(d) provide for the cancellation of the agreement by the First Nation and the re-establishment of the liability to taxation of the taxpayer if the investment described in paragraph "b" is not actually made;

(e) be entered into prior to November 30th of the year before the taxation year is to go into effect; and

(f) make the tax administrator responsible for administering the agreement on behalf of the First Nation, and name the person responsible for administering the agreement on behalf of the taxpayer.

(3) An agreement entered into pursuant to this section may provide for any other terms and conditions that Council and taxpayer think advisable in the circumstances which do not contradict the provisions of this Law or the *Flying Dust Property Assessment Law, 2016* or any other enactment of the First Nation.

(4) The Council may, from time to time, establish by resolution any forms, policies, or publications required to administer or publicize the tax agreement provision in this section.

(5) For the purposes of this section, "taxpayer" includes any person proposing to acquire an interest in land on the reserve in relation to a specific development.

PART VI
GRANTS

Annual Grants

9.(1) Council may provide for a grant to a holder where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Annual Authorization

10. Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of the taxable assessment of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Subsection (4) does not apply to supplementary taxes levied under section 16.

(6) Despite subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(7) A minimum tax established under the authority of subsection (6) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before June 30 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Flying Dust First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information, as applicable:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value and the taxable assessment by classification of property as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the tax roll.

Annual Tax Notices

14.(1) On or before May 31 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) If requested by a recipient, the tax administrator may provide a Tax Notice by facsimile or e-mail at the number or address provided by that person and the Tax Notice is deemed to have been mailed as required under subsection (1).

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) A Tax Notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(6) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same property may be sent together or may be combined into one notice.

(7) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(8) If a material error, omission or misdescription is discovered in any of the information shown on a Tax Notice, the tax administrator must prepare and send an amended Tax Notice to every person affected by the amendment.

(9) No defect, error or omission in the form or substance of a Tax Notice, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been amended in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the tax administrator

(a) may correct the tax roll for the current year only; and

(b) on correcting the tax roll must prepare and send an amended Tax Notice to every person affected by the amendment.

(3) If it is discovered that no tax has been imposed on taxable property, the tax administrator may impose the tax for the current year only and must prepare and send a Tax Notice to every person affected by the amendment.

(4) If exempt property becomes taxable or taxable property becomes exempt under this Law, the tax administrator must

(a) correct the tax roll; and

(b) send an amended Tax Notice to every person affected by the amendment.

(5) Where the taxable status of property changes under subsection (4), the tax administrator must prorate the tax imposed so that the tax is payable only for the part of the year in which the property is not exempt.

(6) The date of every entry made on the tax roll under this section must be shown on the tax roll.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Supplementary Tax Roll

16.(1) Where a supplementary assessment is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll.

(2) A supplementary tax roll must be in the same form and contain the same information shown on the tax roll with respect to each property on the supplementary tax roll, and must show the date for determining the tax that may be imposed for the taxation year.

(3) The tax administrator must

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person entitled to a Tax Notice in respect of that property.

(4) Where a supplementary assessment is made in accordance with the Assessment Law, the amount of taxes levied in that taxation year is to be adjusted to correspond with

(a) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;

(b) the portion of the year that elapsed before the completion of the removal or demolition of the building; or

(c) the portion of the year that has elapsed since the value of the property changed.

(5) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(6) Where a supplementary Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the supplementary Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and

must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after June 30 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after June 30 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV the tax administrator must request and receive authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to

subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any

reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10 day of June 2016, at Flying Dust First Nation, in the Province of Saskatchewan.

A quorum of Council consists of five (5) members of Council.

Chief Richard Gladue

Councillor Tyson Bear

Councillor Albert Derocher

Councillor Richard Derocher

Councillor Marie Gladue

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE FLYING DUST FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 17 of the Flying Dust *First Nation Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Flying Dust First Nation

Dated: _____, 20___.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Flying Dust First Nation Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before June 30, 20__ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Flying Dust First Nation, located at 8001 Flying Dust Reserve, Meadow Lake, SK, S9X 1T8 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by June 30, 20__ shall incur penalties and interest in accordance with the *Flying Dust First Nation Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxable assessment:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs: ***[provide details]***	$_____
Total Payable	**$_____**

_____

Tax Administrator for the Flying Dust First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1. For preparation of a notice	$ 250
2.For service of notice on each person or place by the First Nation	$ 75
3. For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.For advertising in newspaper	actual cost
5.For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$ 80 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Flying Dust First Nation Property Taxation Law, 2016,* I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Flying Dust First Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the Flying Dust *First Nation Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes:	$_____
Penalties:	$_____
Interest:	$_____
Costs:	$ _____
Total unpaid tax debt:	**$_____**

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12 %) per year.

Payments must be made at the offices of the Flying Dust First Nation, located at 8001 Flying Dust Reserve, Meadow Lake, SK, S9X 1T8 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Flying Dust First Nation

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Flying Dust First Nation Property Taxation Law, 2016*, seizing the personal property described as follows:

[***general description of the personal property to be seized***]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Flying Dust First Nation

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Flying Dust First Nation will take place on _____ , 20____ at _____ o'clock at _____ [***location***].

The following personal property, seized pursuant to Part XIII of the *Flying Dust First Nation Property Taxation Law, 2016*, will be sold at the public auction:

[***general description of the goods***]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Saskatchewan and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Flying Dust First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Flying Dust First Nation Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [***or auction***] as follows:

1. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Flying Dust First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [***or auction***] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [***or auction***] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Flying Dust First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Flying Dust First Nation Property Taxation Law, 2016*.

_____

Tax Administrator for the Flying Dust First Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [***or auction***] for unpaid taxes, penalties and interest owed to the Flying Dust First Nation.

The public tender [***or auction***] will take place on:

_____, 20____ at _____ o'clock at

_____ [***location***].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the _____ First Nation as set out in this notice.

3. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Flying Dust First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Flying Dust First Nation Property Taxation Law, 2016*.

_____

Tax Administrator for the Flying Dust First Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Flying Dust First Nation Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[***list services to be discontinued***]

_____

Tax Administrator for the Flying Dust First Nation

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Mosquito, Grizzly Bear's Head, Lean Man First Nations in the Province of Saskatchewan,

Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MOSQUITO, GRIZZLY BEAR'S HEAD, LEAN MAN FIRST NATIONS
PROPERTY ASSESSMENT LAW, 2016

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Mosquito, Grizzly Bear's Head, Lean Man First Nations deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Mosquito, Grizzly Bear's Head, Lean Man First Nations has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Mosquito, Grizzly Bear's Head, Lean Man First Nations duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"agency" means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* (Saskatchewan);

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the value of land or improvements, or both, as determined under this Law as if the land or improvements were held in fee simple off the reserve;

"assessment" means the valuation and classification of an interest in land;

"assessment appraiser" means a person designated by Council under subsection 3(2) to carry out valuations;

"assessment manual" means the assessment manual established from time to time by the agency, pursuant to section 12 of *The Assessment Management Agency Act* (Saskatchewan);

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes an assessment roll amended under this Law

"assessor" means a person appointed by Council under subsection 3(1);

"base date" means the base date established by the agency for determining the assessed value of property for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

"building" means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is

(a) not in storage, and

(b) situated on the reserve for a period of more than 30 days;

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Mosquito, Grizzly Bear's Head, Lean Man First Nations, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"market valuation standard" means the standard achieved when the assessed value of property

(a) is prepared using mass appraisal;

(b) is an estimate of the market value of the property;

(c) reflects typical market conditions for similar properties; and

(d) meets any quality assurance standards established by order of the agency;

"market value" means the amount that a property should be expected to realize if the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the property were held in fee simple off the reserve and that the amount is not affected by undue stimuli;

"mass appraisal" means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

"non-regulated property assessment" means an assessment for property other than a regulated property assessment;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;

"percentages of value" means the percentages of value prescribed for property classes by regulation under *The Municipalities Act* (Saskatchewan);

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 7(1) for the purposes of assessment and taxation;

"Province" means the province of Saskatchewan;

"railway roadway" means the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land;

"regulated property assessment" means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

"regulated property assessment valuation standard" means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Law, including as provided in subsection 6(14);

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"secretary" means the secretary of the Assessment Review Board appointed under section 26;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"taxable assessment" means the taxable assessment determined under subsection 6(13);

"Taxation Law" means the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"valuation" means the determination of the assessed value of an interest in land.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 7(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor and Assessment Appraiser

3.(1) Council must appoint one or more assessors to undertake the duties of the assessor as set out in this Law or as directed by Council.

(2) Council may designate an assessment appraiser to carry out valuations as set out in this Law.

(3) A person who carries out valuations under this Law must be qualified to conduct assessment appraisals of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Property Assessable

5.(1) All property that is subject to taxation under the Taxation Law and all property for which payments-in-lieu may be accepted by Council must be assessed in accordance with this Law.

(2) A valuation must be prepared for each assessable property in accordance with this Law.

(3) The assessor must prepare an assessment for each assessable property using the valuation prepared for that property.

(4) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

Assessment and Valuation

6.(1) All property must be assessed as of the applicable base date.

(2) Each property must be assessed using only mass appraisal.

(3) Regulated property assessments must be determined according to the regulated property assessment valuation standard.

(4) Non-regulated property assessments must be determined according to the market valuation standard.

(5) Notwithstanding subsections (3) and (4), the rules for preparing assessments apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

(6) Land and improvements may be assessed separately in circumstances where separate values are required.

(7) The dominant and controlling factor in the assessment of property is equity.

(8) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.

(9) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.

(10) The assessed value must reflect all the facts, conditions and circumstances affecting the property as of January 1 of each year as if they had existed on the applicable base date.

(11) The assessed value of land through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not held by the owner of the pipeline.

(12) Notwithstanding the disposal of lots or plots in a cemetery, the holder of property used as a cemetery must be assessed with respect to all the lands included in the cemetery.

(13) After the assessed value of a property is determined, the assessor must determine the taxable assessment of the property by multiplying the assessed value by the percentage of value applicable to the property class to which the property belongs.

(14) Except as otherwise provided in this Law, for the purposes of assessing interests in land

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation, the assessment manual, and any guidelines established by the agency to determine the assessed value of a property, existing at the time of assessment, and

(b) the assessment rules and practices used in the Province for conducting assessments off the reserve,

must be used.

Property Classes

7.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must in each year as of January 1 determine to which property class a property belongs.

(4) If there is a change to the use of a property, the assessor must classify the property as of the date that the change is made to the assessment roll in accordance with this Law.

(5) If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may

(a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different property classes; and

(b) apportion the assessed value of the property among those property classes.

(6) If the assessor determines that portions of any property, or portions of the property's assessment, belong to different property classes, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion within a property class.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor or the assessment appraiser may deliver a Request for Information containing the information set out in Schedule II, requesting that a person who owns, uses, occupies, manages or disposes of a property provide information or documents that relate to or might relate to the value of a property, and that person must provide to the assessor or the assessment appraiser, as the case may be, within thirty (30) days from the date of delivery or a longer period as specified in the notice

(a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and

(b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(2) A holder of property that is liable to assessment must

(a) provide an assessment appraiser with the particulars required by the assessment appraiser for the purpose of making a valuation of the property or the fixtures, machinery or other equipment valuation; and

(b) if required by the assessment appraiser, deliver to the assessment appraiser a written statement, signed by the person, containing the particulars mentioned in clause (a).

(3) Every year, the assessor may request the holder of property to provide information respecting

(a) the persons who are carrying on business on the property; and

(b) the nature of the business being carried on.

Annual Requirements to Provide Information to Assessor

9.(1) On or before October 1 in each year, every railway company must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometres of the railway roadway situated on the reserve;

(b) the description and area in hectares of land on the reserve held by the company, other than a railway roadway;

(c) the description and location of any improvements on the reserve, other than railway superstructures, owned or occupied by the company;

(d) any change in the ownership of a railway roadway and any abandonment of a railway roadway; and

(e) the address to which Assessment Notices are to be sent.

(2) On or before November 1 in each year, every holder of a petroleum oil or gas well must furnish the assessor with a certified statement showing the following information as of September 1 in the current year:

(a) the holder's name and address;

(b) a list of the resource production equipment situated on the reserve that is subject to assessment and its location;

(c) any change in the resource production equipment situated on the reserve that has occurred since the last information was furnished to the assessor;

(d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;

(e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated on the reserve; and

(f) the address to which Assessment Notices are to be sent.

(3) On or before March 1 in each year, every holder of a pipeline must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometres of the pipeline right of way situated on the reserve;

(b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the reserve;

(c) the description and area in hectares of land within the reserve held by the holder, other than the pipeline right of way;

(d) the description and location of any improvements within the reserve held by the holder;

(e) any change in the ownership of the pipeline and any abandonment of the pipeline; and

(f) the address to which Assessment Notices are to be sent.

(4) In all cases, property may be assessed based on the information available and the assessor and assessment appraiser are not bound by the information provided under this section.

Inspections

10.(1) The assessor, for any purposes related to assessment, and the assessment appraiser for valuation purposes, may, after making reasonable efforts to notify the holder of a property, enter that property at any reasonable time.

(2) The assessor or assessment appraiser must display or produce on request identification showing that he or she is authorized to make the entry.

(3) If a person refuses to allow or interferes with an assessment or valuation, or if a person fails to respond to a reasonable request for access to a property under subsection (1), the assessor or assessment appraiser may

(a) apply *ex parte* to a justice of the peace or a provincial court judge for a warrant authorizing a person named in the warrant to enter the property; or

(b) determine the assessment or the valuation based on the information available.

(4) Notwithstanding subsections (1) to (3), an assessor or assessment appraiser must not enter any place that is a private dwelling without

(a) the consent of the holder of the private dwelling; or

(b) a warrant issued pursuant to paragraph (3)(a) from a justice of the peace or a provincial court judge authorizing the entry.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

11.(1) On or before May 1 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessor must enter the assessed value of each interest in land, as determined under this Law, in the assessment roll.

(3) The assessor may prepare the assessment roll required under subsection (1) on or after September 1 in the year before the year to which the assessment roll relates.

(4) The assessment roll must be in paper or electronic form and must contain the following information, as applicable:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) whether the property is land, improvements, or land and the improvements to it;

(d) the classification of the interest in land;

(e) the assessed value by classification of the interest in land;

(f) the total assessed value of the interest in land;

(g) the taxable assessment of the interest in land; and

(h) any other information the assessor considers necessary or desirable.

(5) If two or more persons are the holders of assessable property, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(6) Notwithstanding subsection (2), if two or more assessable properties have the same holder, the assessor may combine the assessment of those properties into a single assessment for the purposes of the assessment roll.

Certification by Assessor

12. On completion of an assessment roll and on or before May 1 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

13.(1) Where the assessor amends the assessment roll under sections 19 or 20, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment roll; and

(b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, other than under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 12.

(3) Where the assessment roll is amended under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date of the amendment.

(4) The assessor must not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

14.(1) An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

(2) The fact that any information on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the assessment roll or the assessment roll itself.

Inspection and Use of Assessment Roll

15.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

16.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

17.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

18.(1) The assessor must, within fifteen (15) days after the assessment roll is completed and certified, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) The Assessment Notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

(3) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person must give the assessor written notice of a mailing address to which Assessment Notices may be sent.

(4) An Assessment Notice may include a number of assessed properties if the same person is the assessed person for all of them.

(5) No assessment is invalid by reason of any error in the Assessment Notice or by reason of the non-receipt of the notice by the person to whom it was addressed.

(6) The Assessment Notice and the tax notice given under the Taxation Law relating to the same property may be sent together or may be combined on one notice.

(7) If an error, omission or misdescription is discovered in any of the information shown on an Assessment Notice, the assessor may prepare an amended Assessment Notice and send it to every person named in the assessment roll in respect of that assessable property.

(8) Subject to subsection 15(2) and subsection (9), the assessor must provide, to any person who requests it and pays to the assessor the fee of ten dollars ($10), the information contained in the current Assessment Notice.

(9) Where information has been omitted or obscured under subsection 16(1), the assessor must omit that information from a notice provided under subsection (8).

PART VII

CORRECTION AND AMENDMENT OF ASSESSMENT ROLL

Corrections and Additions to Assessment Roll

19.(1) If an error or omission in any of the information shown on the assessment roll is discovered, the assessor may, in consultation with the assessment appraiser if the error or omission relates to the assessed value, correct the assessment roll for the current year only.

(2) If the assessor makes a correction on the assessment roll respecting the property class, the assessed value, or the applicability of an exemption to the property, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

(3) A correction made under subsection (1) is effective from January 1 of the year with respect to which the assessment is made.

(4) If, after certification of the assessment roll, a property is subdivided, the assessor may cancel the assessment of the property, reassess the resulting properties and amend the assessment roll accordingly.

(5) Where assessments are made under subsection (4), the assessor must mail an Assessment Notice to every person named on the assessment roll in respect of each new property.

(6) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(7) The assessor must comply with an application made pursuant to subsection (6) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

Supplementary Assessments

20.(1) The assessor must make any supplementary assessment that may be necessary to reflect a change if, after Assessment Notices are sent but on or before November 1 of the taxation year for which taxes are levied on the assessment mentioned in the notice, it is discovered that the assessed value of any property is not the same as the assessed value entered on the assessment roll by reason of

(a) the destruction of or damage to the property;

(b) the demolition, alteration or removal of an improvement;

(c) the construction of an improvement; or

(d) a change in the use of the property.

(2) A supplementary assessment must reflect

(a) the assessed value of any property that has not been previously assessed; or

(b) the change in the assessed value of any property since it was last assessed.

(3) If any property exempt from taxation under the Taxation Law ceases to be exempt on or before November 1 of the taxation year for which taxes are levied, the assessor must assess the person liable to assessment and enter a supplementary assessment on the assessment roll.

(4) If a supplementary assessment is made to the assessment roll under this section, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

21.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration, including by asking the assessment appraiser to advise on valuation matters, and, within twenty-one (21) days after receiving the request for

reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

22.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practicing member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

23.(1) The First Nation must remunerate

(a) the chair (or acting chair) at a rate of one hundred and twenty-five dollars ($125) per hour ,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 22(2), at a rate of one hundred dollars ($100) per hour, and

(c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at a rate of seventy-five dollars ($75) per hour

for time spent on activities of the Assessment Review Board required under this Law, or expressly authorized by Council.

(2) The First Nation must reimburse a member, of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

24.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

25.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

26.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

27. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

28. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

29. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

30.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an amended or supplementary assessment, the appeal must be confined to the amended or supplementary assessment, as the case may be.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

31. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

32.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least fourteen (14) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

33. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal upon request by that person.

Delivery of Documentation

34. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

35. Subject to section 48, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

36.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

37.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

38.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions

on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

39.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

40.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

41. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

42. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

43.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

44.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

45. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

46. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

47.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

48. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

50.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to its assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

51.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 50(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

53.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

54. Notwithstanding section 53,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

55. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

56.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

57.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of June, 2016, at Cando in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Daniel Starchief

Councillor Otto Moosomin

Councillor Stuart Mosquito

Councillor John Spyglass

Councillor Joel Starchief

Councillor Clarence Stone

SCHEDULE I

PROPERTY CLASSES

Non-Arable (Range) Land and Improvements
Other Agricultural Land and Improvements
Residential
Multi-Unit Residential
Seasonal Residential
Commercial and Industrial
Elevators
Railway Rights-of-Way and Pipeline

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE MOSQUITO, GRIZZLY BEAR'S HEAD, LEAN MAN FIRST NATIONS

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least thirty (30) days from the date of delivery of the request]**, the following information and documents relating to the above-noted interest in land:

(1)

(2)

(3)

In providing the documents, please include a written, signed, declaration in the following form:

"I, _____ [***name***], hereby declare that the information and documents enclosed with this declaration are complete, true and accurate to the best of my knowledge."

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

[***address***]

Dated: _____ , 20__ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [***name***], of _____ [***address***], _____ [***city***], _____ [***province***], _____ [***postal code***], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____

[***please print name***]

Dated: _____ , 20__ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Mosquito, Grizzly Bear's Head, Lean Man First Nations and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [***Name(s) & addresses***]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TAXABLE ASSESSMENT: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016* to the address below. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016* and must be delivered to the Assessor at the following address: [***insert address***].

_____

Assessor for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

Dated: _____, 20__ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Mosquito, Grizzly Bear's Head, Lean Man First Nations
[***address as provided on the Assessment Notice***]

PURSUANT to the provisions of the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[***description of the interest in land as described in the Assessment Notice***]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(***describe the reasons in support of the request in as much detail as possible***)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Mosquito, Grizzly Bear's Head, Lean Man First Nations
[***address as provided on the Assessment Notice***]

PURSUANT to the provisions of the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[***description of the assessable property, including assessment roll number, as described in the Assessment Notice***]

The grounds for the appeal are:

(1)

(2)

(3)

(***describe the grounds for the appeal in as much detail as possible***)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Mosquito, Grizzly Bear's Head, Lean Man First Nations [***address***]

PURSUANT to the provisions of the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: _____

Date of Notice of Appeal: _____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at [***must be a date at least 14 days after date of Notice of Hearing***]:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

AND TAKE NOTICE that you should bring to the hearing [***insert # copies***] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20__ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Mosquito, Grizzly Bear's Head, Lean Man First Nations in respect of the assessment of _____ [***describe interest in land***].

The Assessment Review Board believes that you may have information [***OR documents***] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [***indicate the applicable provisions below***]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [***list documents***] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [***address***] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Mosquito, Grizzly Bear's Head, Lean Man First Nations, hereby certify that this is the Mosquito, Grizzly Bear's Head, Lean Man First Nations assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016*.

_____

(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Mosquito, Grizzly Bear's Head, Lean Man First Nations in the Province of Saskatchewan,

Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 27th day of July, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MOSQUITO, GRIZZLY BEAR'S HEAD, LEAN MAN FIRST NATIONS

PROPERTY TAXATION LAW, 2016

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IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Mosquito, Grizzly Bear's Head, Lean Man First Nations deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Mosquito, Grizzly Bear's Head, Lean Man First Nations has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Mosquito, Grizzly Bear's Head, Lean Man First Nations duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"building" means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is:

(a) not in storage, and

(b) situated on the reserve for a period of more than thirty (30) days;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Mosquito, Grizzly Bear's Head, Lean Man First Nations, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of Saskatchewan;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II and includes an amended Tax Notice and a supplementary Tax Notice;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable assessment" has the meaning given to that term in the Assessment Law;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV

LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator

must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property that is held and occupied by, and used for, an independent school, not operated for profit;

(d) property that is held and occupied by, and used for, a public school;

(e) a place of public worship and the land used in connection with it, subject to the following limits:

(i) the maximum amount of land is the greater of 0.81 hectare, and 10 square metres of land for every one square metre of occupied building space,

(ii) the place of public worship and land must be held by a religious organization, and

(iii) the exemption does not apply to any portion of property that is used as a residence or for any purpose other than as a place of public worship;

(f) property used solely as a hospital, not operated for profit, and excluding doctors' or nurses' residences;

(g) property held by a university and used for university purposes, not operated for profit;

(h) property used as a cemetery that is not operated for profit.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

Taxation Agreements

8.(1) For the purposes of advancing the economic development, the social development, or environmental rehabilitation or protection of the reserve, the Council, subject to subsection (2), may enter

into an agreement with a taxpayer reducing or eliminating the taxpayer's liability to taxation under this Law.

(2) An agreement under subsection (1) must be in writing, approved by resolution of Council, signed and formally executed by the Chief on behalf of the First Nation and signed and formally executed by the taxpayer, and must:

(a) be limited to a duration of five taxation years or less;

(b) detail the nature and amount of the investment to be undertaken by the taxpayer in furtherance of one or more of the purposes set out in subsection (1);

(c) state the percentage of exemption from taxation liability to be provided to the taxpayer during the time the agreement is in effect;

(d) provide for the cancellation of the agreement by the First Nation and the re-establishment of the liability to taxation of the taxpayer if the investment described in paragraph "b" is not actually made;

(e) be entered into prior to November 30th of the year before the taxation year is to go into effect; and

(f) make the tax administrator responsible for administering the agreement on behalf of the First Nation, and name the person responsible for administering the agreement on behalf of the taxpayer.

(3) An agreement entered into pursuant to this section may provide for any other terms and conditions that Council and taxpayer think advisable in the circumstances which do not contradict the provisions of this Law or the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Assessment Law, 2016* or any other enactment of the First Nation.

(4) The Council may, from time to time, establish by resolution any forms, policies, or publications required to administer or publicize the tax agreement provision in this section.

(5) For the purposes of this section, "taxpayer" includes any person proposing to acquire an interest in land on the reserve in relation to a specific development.

PART VI
GRANTS

Annual Grants

9.(1) Council may provide for a grant to a holder where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Annual Authorization

10. Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of the taxable assessment of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Subsection (4) does not apply to supplementary taxes levied under section 16.

(6) Despite subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(7) A minimum tax established under the authority of subsection (6) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before June 30 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Mosquito, Grizzly Bear's Head, Lean Man First Nations.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before June 1st in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information, as applicable:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value and the taxable assessment by classification of property as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the tax roll.

Annual Tax Notices

14.(1) On or before May 31 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) If requested by a recipient, the tax administrator may provide a Tax Notice by facsimile or e-mail at the number or address provided by that person and the Tax Notice is deemed to have been mailed as required under subsection (1).

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) A Tax Notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(6) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same property may be sent together or may be combined into one notice.

(7) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(8) If a material error, omission or misdescription is discovered in any of the information shown on a Tax Notice, the tax administrator must prepare and send an amended Tax Notice to every person affected by the amendment.

(9) No defect, error or omission in the form or substance of a Tax Notice, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been amended in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the tax administrator

(a) may correct the tax roll for the current year only; and

(b) on correcting the tax roll must prepare and send an amended Tax Notice to every person affected by the amendment.

(3) If it is discovered that no tax has been imposed on taxable property, the tax administrator may impose the tax for the current year only and must prepare and send a Tax Notice to every person affected by the amendment.

(4) If exempt property becomes taxable or taxable property becomes exempt under this Law, the tax administrator must

(a) correct the tax roll; and

(b) send an amended Tax Notice to every person affected by the amendment.

(5) Where the taxable status of property changes under subsection (4), the tax administrator must prorate the tax imposed so that the tax is payable only for the part of the year in which the property is not

exempt.

(6) The date of every entry made on the tax roll under this section must be shown on the tax roll.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Supplementary Tax Roll

16.(1) Where a supplementary assessment is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll.

(2) A supplementary tax roll must be in the same form and contain the same information shown on the tax roll with respect to each property on the supplementary tax roll, and must show the date for determining the tax that may be imposed for the taxation year.

(3) The tax administrator must

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person entitled to a Tax Notice in respect of that property.

(4) Where a supplementary assessment is made in accordance with the Assessment Law, the amount of taxes levied in that taxation year is to be adjusted to correspond with

(a) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;

(b) the portion of the year that elapsed before the completion of the removal or demolition of the building; or

(c) the portion of the year that has elapsed since the value of the property changed.

(5) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(6) Where a supplementary Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the supplementary Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and

must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after June 30 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after June 30 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV the tax administrator must request and receive authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued

to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued,

the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent

jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an

individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the

circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of June, 2016, at Cando in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Daniel Starchief

Councillor Otto Moosomin

Councillor Stuart Mosquito

Councillor John Spyglass

Councillor Joel Starchief

Councillor Clarence Stone

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE MOSQUITO, GRIZZLY BEAR'S HEAD, LEAN MAN FIRST NATIONS

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 17 of the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before June 30, 20__. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Mosquito, Grizzly Bear's Head, Lean Man First Nations, located at [***address***] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by June 30, 20__ shall incur penalties and interest in accordance with the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxable assessment:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs:	$_____
Total Payable	**$**_____

_____

Tax Administrator for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1. For preparation of a notice	$ 250
2.For service of notice on each person or place by the First Nation	$ 125
3. For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.For advertising in newspaper	actual cost
5.For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$ 80 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016,* I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

Dated: _____, 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes:	$_____
Penalties:	$_____
Interest:	$_____
Costs:	$_____
Total unpaid tax debt:	**$_____**

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12 %) per year.

Payments must be made at the offices of the Mosquito, Grizzly Bear's Head, Lean Man First Nations, located at [***address***] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*, seizing the personal property described as follows:

[***general description of the personal property to be seized***]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Mosquito, Grizzly Bear's Head, Lean Man First Nations will take place on _____ , 20____ at _____ o'clock at _____ [***location***].

The following personal property, seized pursuant to Part XIII of the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*, will be sold at the public auction:

[***general description of the goods***]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Saskatchewan and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [***or auction***] as follows:

1. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Mosquito, Grizzly Bear's Head, Lean Man First Nations, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [***or auction***] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [***or auction***] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Mosquito, Grizzly Bear's Head, Lean Man First Nations will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*.

_____

Tax Administrator for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [***or auction***] for unpaid taxes, penalties and interest owed to the Mosquito, Grizzly Bear's Head, Lean Man First Nations.

The public tender [***or auction***] will take place on:

_____, 20____ at _____ o'clock at

_____ [***location***].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the _____ First Nation as set out in this notice.

3. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management*

Act, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Mosquito, Grizzly Bear's Head, Lean Man First Nations will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*.

_____

Tax Administrator for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

Dated: _____, 20___.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Mosquito, Grizzly Bear's Head, Lean Man First Nations Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[***list services to be discontinued***]

_____

Tax Administrator for the Mosquito, Grizzly Bear's Head, Lean Man First Nations

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Muskeg Lake Cree Nation in the Province of Saskatchewan,

Muskeg Lake Cree Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 25th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MUSKEG LAKE CREE NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Expenditure Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

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

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Bylaw No. 1 in Respect to Muskeg Lake Indian Reserve #102A*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"Taxation Law" means the *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A.*

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017 is comprised of

(a) all of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of August, 2016, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Gilbert Ledoux

Councillor Kelly J. Wolfe

Councillor Barrett Greyeyes

Councillor Dana Greyeyes

Councillor Albert Dean Lafond

Councillor Harry J. Lafond

Councillor Paul Ledoux

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$441,932
TOTAL REVENUES	**$441,932**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$20,000
b. Other General Government	$20,000
2. Community Development	
a. Education	$111,200
b. Economic Development	$25,000
3. Environmental Health Services	
a. Sewer and Water	$243,628
4. Contingency	$22,104
TOTAL EXPENDITURES	**$441,932**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

Note: Muskeg Lake Cree Nation has a service agreement with the City of Saskatoon for the provision of water and sewer services. An amount of $243,628 is payable by the Muskeg Lake Cree Nation under the agreement for the budget period.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Muskeg Lake Cree Nation in the Province of Saskatchewan,

Muskeg Lake Cree Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 25th day of August, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MUSKEG LAKE CREE NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Rates Law, 2016*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*;

"First Nation" means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of August, 2016, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Gilbert Ledoux

Councillor Kelly J. Wolfe

Councillor Barrett Greyeyes

Councillor Dana Greyeyes

Councillor Albert Dean Lafond

Councillor Harry J. Lafond

Councillor Paul Ledoux

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER 1000
Commercial and Industrial	18.4525

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Pheasant Rump Nakota First Nation in the Province of Saskatchewan,

Pheasant Rump Nakota First Nation
Property Assessment Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PHEASANT RUMP NAKOTA FIRST NATION

PROPERTY ASSESSMENT LAW, 2016

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SCHEDULES

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VII	Notice of Withdrawal
VIII	Notice of Hearing
IX	Order to Attend/Produce Documents
X	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Pheasant Rump Nakota First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Pheasant Rump Nakota First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Pheasant Rump Nakota First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"agency" means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* (Saskatchewan);

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the value of land or improvements, or both, as determined under this Law as if the land or improvements were held in fee simple off the reserve;

"assessment" means the valuation and classification of an interest in land;

"assessment appraiser" means a person designated by Council under subsection 3(2) to carry out valuations;

"assessment manual" means the assessment manual established from time to time by the agency, pursuant to section 12 of *The Assessment Management Agency Act* (Saskatchewan);

"Assessment Notice" means a notice containing the information set out in Schedule IV;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes an assessment roll amended under this Law

"assessor" means a person appointed by Council under subsection 3(1);

"base date" means the base date established by the agency for determining the assessed value of property for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

"building" means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is

(a) not in storage, and

(b) situated on the reserve for a period of more than 30 days;

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Pheasant Rump Nakota First Nation, being a band named in the schedule to the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"market valuation standard" means the standard achieved when the assessed value of property

(a) is prepared using mass appraisal;

(b) is an estimate of the market value of the property;

(c) reflects typical market conditions for similar properties; and

(d) meets any quality assurance standards established by order of the agency;

"market value" means the amount that a property should be expected to realize if the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the property were held in fee simple off the reserve and that the amount is not affected by undue stimuli;

"mass appraisal" means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

"non-regulated property assessment" means an assessment for property other than a regulated property assessment;

"Notice of Appeal" means a notice containing the information set out in Schedule VI;

"Notice of Hearing" means a notice containing the information set out in Schedule VIII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule IX;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;

"percentages of value" means the percentages of value prescribed for property classes by regulation under *The Municipalities Act* (Saskatchewan);

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 7(1) for the purposes of assessment and taxation;

"Province" means the province of Saskatchewan;

"railway roadway" means the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land;

"regulated property assessment" means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

"regulated property assessment valuation standard" means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Law, including as provided in subsection 6(14);

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"secretary" means the secretary of the Assessment Review Board appointed under section 26;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"taxable assessment" means the taxable assessment determined under subsection 6(13);

"Taxation Law" means the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"valuation" means the determination of the assessed value of an interest in land.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 7(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor and Assessment Appraiser

3.(1) Council must appoint one or more assessors to undertake the duties of the assessor as set out in this Law or as directed by Council.

(2) Council may designate an assessment appraiser to carry out valuations as set out in this Law.

(3) A person who carries out valuations under this Law must be qualified to conduct assessment appraisals of real property in the Province.

Application of Law

4. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Property Assessable

5.(1) All property that is subject to taxation under the Taxation Law and all property for which payments-in-lieu may be accepted by Council must be assessed in accordance with this Law.

(2) A valuation must be prepared for each assessable property in accordance with this Law.

(3) The assessor must prepare an assessment for each assessable property using the valuation prepared for that property.

(4) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

Assessment and Valuation

6.(1) All property must be assessed as of the applicable base date.

(2) Each property must be assessed using only mass appraisal.

(3) Regulated property assessments must be determined according to the regulated property assessment valuation standard.

(4) Non-regulated property assessments must be determined according to the market valuation standard.

(5) Notwithstanding subsections (3) and (4), the rules for preparing assessments apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

(6) Land and improvements may be assessed separately in circumstances where separate values are required.

(7) The dominant and controlling factor in the assessment of property is equity.

(8) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.

(9) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.

(10) The assessed value must reflect all the facts, conditions and circumstances affecting the property as of January 1 of each year as if they had existed on the applicable base date.

(11) The assessed value of land through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not held by the owner of the pipeline.

(12) Notwithstanding the disposal of lots or plots in a cemetery, the holder of property used as a cemetery must be assessed with respect to all the lands included in the cemetery.

(13) After the assessed value of a property is determined, the assessor must determine the taxable assessment of the property by multiplying the assessed value by the percentage of value applicable to the property class to which the property belongs.

(14) Except as otherwise provided in this Law, for the purposes of assessing interests in land

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation, the assessment manual, and any guidelines established by the agency to determine the assessed value of a property, existing at the time of assessment, and

(b) the assessment rules and practices used in the Province for conducting assessments off the reserve,

must be used.

Property Classes

7.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must in each year as of January 1 determine to which property class a property belongs.

(4) If there is a change to the use of a property, the assessor must classify the property as of the date that the change is made to the assessment roll in accordance with this Law.

(5) If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may

(a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different property classes; and

(b) apportion the assessed value of the property among those property classes.

(6) If the assessor determines that portions of any property, or portions of the property's assessment, belong to different property classes, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion within a property class.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor or the assessment appraiser may deliver a Request for Information containing the information set out in Schedule II, requesting that a person who owns, uses, occupies, manages or disposes of a property provide information or documents that relate to or might relate to the value of a property, and that person must provide to the assessor or the assessment appraiser, as the case may be, within thirty (30) days from the date of delivery or a longer period as specified in the notice

(a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and

(b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(2) A holder of property that is liable to assessment must

(a) provide an assessment appraiser with the particulars required by the assessment appraiser for the purpose of making a valuation of the property or the fixtures, machinery or other equipment valuation; and

(b) if required by the assessment appraiser, deliver to the assessment appraiser a written statement, signed by the person, containing the particulars mentioned in clause (a).

(3) Every year, the assessor may request the holder of property to provide information respecting

(a) the persons who are carrying on business on the property; and

(b) the nature of the business being carried on.

Annual Requirements to Provide Information to Assessor

9.(1) On or before October 1 in each year, every railway company must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometres of the railway roadway situated on the reserve;

(b) the description and area in hectares of land on the reserve held by the company, other than a railway roadway;

(c) the description and location of any improvements on the reserve, other than railway superstructures, owned or occupied by the company;

(d) any change in the ownership of a railway roadway and any abandonment of a railway roadway; and

(e) the address to which Assessment Notices are to be sent.

(2) On or before November 1 in each year, every holder of a petroleum oil or gas well must furnish the assessor with a certified statement showing the following information as of September 1 in the current year:

(a) the holder's name and address;

(b) a list of the resource production equipment situated on the reserve that is subject to assessment and its location;

(c) any change in the resource production equipment situated on the reserve that has occurred since the last information was furnished to the assessor;

(d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;

(e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated on the reserve; and

(f) the address to which Assessment Notices are to be sent.

(3) On or before March 1 in each year, every holder of a pipeline must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometres of the pipeline right of way situated on the reserve;

(b) the total number of kilometres and the diameter of main and additional pipeline laid on or under the pipeline right of way within the reserve;

(c) the description and area in hectares of land within the reserve held by the holder, other than the pipeline right of way;

(d) the description and location of any improvements within the reserve held by the holder;

(e) any change in the ownership of the pipeline and any abandonment of the pipeline; and

(f) the address to which Assessment Notices are to be sent.

(4) In all cases, property may be assessed based on the information available and the assessor and assessment appraiser are not bound by the information provided under this section.

Inspections

10.(1) The assessor, for any purposes related to assessment, and the assessment appraiser for valuation purposes, may, after making reasonable efforts to notify the holder of a property, enter that property at any reasonable time.

(2) The assessor or assessment appraiser must display or produce on request identification showing that he or she is authorized to make the entry.

(3) If a person refuses to allow or interferes with an assessment or valuation, or if a person fails to respond to a reasonable request for access to a property under subsection (1), the assessor or assessment appraiser may

(a) apply *ex parte* to a justice of the peace or a provincial court judge for a warrant authorizing a person named in the warrant to enter the property; or

(b) determine the assessment or the valuation based on the information available.

(4) Notwithstanding subsections (1) to (3), an assessor or assessment appraiser must not enter any place that is a private dwelling without

(a) the consent of the holder of the private dwelling; or

(b) a warrant issued pursuant to paragraph (3)(a) from a justice of the peace or a provincial court judge authorizing the entry.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

11.(1) On or before May 1 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessor must enter the assessed value of each interest in land, as determined under this Law, in the assessment roll.

(3) The assessor may prepare the assessment roll required under subsection (1) on or after September 1 in the year before the year to which the assessment roll relates.

(4) The assessment roll must be in paper or electronic form and must contain the following information, as applicable:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) whether the property is land, improvements, or land and the improvements to it;

(d) the classification of the interest in land;

(e) the assessed value by classification of the interest in land;

(f) the total assessed value of the interest in land;

(g) the taxable assessment of the interest in land; and

(h) any other information the assessor considers necessary or desirable.

(5) If two or more persons are the holders of assessable property, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(6) Notwithstanding subsection (2), if two or more assessable properties have the same holder, the assessor may combine the assessment of those properties into a single assessment for the purposes of the assessment roll.

Certification by Assessor

12. On completion of an assessment roll and on or before May 1 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule X that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

13.(1) Where the assessor amends the assessment roll under sections 19 or 20, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment roll; and

(b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, other than under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 12.

(3) Where the assessment roll is amended under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date of the amendment.

(4) The assessor must not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

14.(1) An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

(2) The fact that any information on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the assessment roll or the assessment roll itself.

Inspection and Use of Assessment Roll

15.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule III

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

16.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's

household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

17.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

18.(1) The assessor must, within fifteen (15) days after the assessment roll is completed and certified, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) The Assessment Notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

(3) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person must give the assessor written notice of a mailing address to which Assessment Notices may be sent.

(4) An Assessment Notice may include a number of assessed properties if the same person is the assessed person for all of them.

(5) No assessment is invalid by reason of any error in the Assessment Notice or by reason of the non-receipt of the notice by the person to whom it was addressed.

(6) The Assessment Notice and the tax notice given under the Taxation Law relating to the same property may be sent together or may be combined on one notice.

(7) If an error, omission or misdescription is discovered in any of the information shown on an Assessment Notice, the assessor may prepare an amended Assessment Notice and send it to every person named in the assessment roll in respect of that assessable property.

(8) Subject to subsection 15(2) and subsection (9), the assessor must provide, to any person who requests it and pays to the assessor the fee of ten dollars ($10), the information contained in the current Assessment Notice.

(9) Where information has been omitted or obscured under subsection 16(1), the assessor must omit that information from a notice provided under subsection (8).

PART VII

CORRECTION AND AMENDMENT OF ASSESSMENT ROLL

Corrections and Additions to Assessment Roll

19.(1) If an error or omission in any of the information shown on the assessment roll is discovered, the assessor may, in consultation with the assessment appraiser if the error or omission relates to the assessed value, correct the assessment roll for the current year only.

(2) If the assessor makes a correction on the assessment roll respecting the property class, the assessed

value, or the applicability of an exemption to the property, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

(3) A correction made under subsection (1) is effective from January 1 of the year with respect to which the assessment is made.

(4) If, after certification of the assessment roll, a property is subdivided, the assessor may cancel the assessment of the property, reassess the resulting properties and amend the assessment roll accordingly.

(5) Where assessments are made under subsection (4), the assessor must mail an Assessment Notice to every person named on the assessment roll in respect of each new property.

(6) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(7) The assessor must comply with an application made pursuant to subsection (6) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

Supplementary Assessments

20.(1) The assessor must make any supplementary assessment that may be necessary to reflect a change if, after Assessment Notices are sent but on or before November 1 of the taxation year for which taxes are levied on the assessment mentioned in the notice, it is discovered that the assessed value of any property is not the same as the assessed value entered on the assessment roll by reason of

(a) the destruction of or damage to the property;

(b) the demolition, alteration or removal of an improvement;

(c) the construction of an improvement; or

(d) a change in the use of the property.

(2) A supplementary assessment must reflect

(a) the assessed value of any property that has not been previously assessed; or

(b) the change in the assessed value of any property since it was last assessed.

(3) If any property exempt from taxation under the Taxation Law ceases to be exempt on or before November 1 of the taxation year for which taxes are levied, the assessor must assess the person liable to assessment and enter a supplementary assessment on the assessment roll.

(4) If a supplementary assessment is made to the assessment roll under this section, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

21.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within twenty-one (21) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule V; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration, including by asking the assessment appraiser to advise on valuation matters, and, within twenty-one (21) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

22.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a practicing or non-practicing member in good standing of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

23.(1) The First Nation must remunerate

(a) the chair (or acting chair) at a rate of one hundred and twenty-five dollars ($125) per hour ,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 22(2), at a rate of one hundred dollars ($100) per hour, and

(c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at a rate of seventy-five dollars ($75) per hour

for time spent on activities of the Assessment Review Board required under this Law, or expressly

authorized by Council.

(2) The First Nation must reimburse a member, of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

24.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

25.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

26.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

27. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

28. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

29. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

30.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within forty-five (45) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) An appeal is commenced by delivery of a Notice of Appeal to the assessor at the address set out in the Assessment Notice.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an amended or supplementary assessment, the appeal must be confined to the amended or supplementary assessment, as the case may be.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

31. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

32.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least fourteen (14) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

33. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal upon request by that person.

Delivery of Documentation

34. The chair must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

35. Subject to section 48, the Assessment Review Board must commence a hearing within forty-five (45) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

36.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

37.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

38.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

39.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

40.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

41. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

42. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

43.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

44.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

45. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

46. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

47.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of

the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

48. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

50.(1) The Assessment Review Board must, not more than ninety (90) days after the day on which a hearing is completed, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to its assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

51.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the first nation's administrative office, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the corporation's head office or a branch office of the corporation, or with an officer or director of the corporation, or with the corporation's legal counsel.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction from a decision of the Assessment Review Board on a question of law.

(2) An appeal under subsection (1) must be made within thirty (30) days after the day on which the decision is delivered under subsection 50(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

53.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

54. Notwithstanding section 53,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form; and

(b) Council may disclose information and records to a third party for research purposes, including statistical research, in an identifiable form, where

(i) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

55. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

56.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

57.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of July, 2016, at Pheasant Rump Nakota Indian Reserve, in the Province of Saskatchewan.

A quorum of Council consists of three (3) members of Council.

Signatures attesting to the enactment of this Law:

Councillor Julie Kakakaway

Approval, and witness to signatures:

Councillor Candace McArthur

Chief Ira McArthur

Councillor Misty McArthur

Councillor Juanita McArthur-BigEagle

SCHEDULE I

PROPERTY CLASSES

Non-Arable (Range) Land and Improvements
Other Agricultural Land and Improvements
Residential
Multi-Unit Residential
Seasonal Residential
Commercial and Industrial
Elevators
Railway Rights-of-Way and Pipeline

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE PHEASANT RUMP NAKOTA FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least thirty (30) days from the date of delivery of the request]**, the following information and documents relating to the above-noted interest in land:

(1)

(2)

(3)

In providing the documents, please include a written, signed, declaration in the following form:

"I, _____ [***name***], hereby declare that the information and documents enclosed with this declaration are complete, true and accurate to the best of my knowledge."

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Pheasant Rump Nakota First Nation

[***address***]

Dated: _____ , 20__ .

SCHEDULE III

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [***name***], of _____ [***address***], _____ [***city***], _____ [***province***], _____ [***postal code***], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____

[***please print name***]

Dated: _____ , 20__ .

SCHEDULE IV

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Pheasant Rump Nakota First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [***Name(s) & addresses***]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TAXABLE ASSESSMENT: _____

AND TAKE NOTICE that you may, within twenty-one (21) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016* to the address below. Within twenty-one (21) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within forty-five (45) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016* and must be delivered to the Assessor at the following address: [***insert address***].

_____

Assessor for the Pheasant Rump Nakota First Nation

Dated: _____, 20__ .

SCHEDULE V

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Pheasant Rump Nakota First Nation
[***address as provided on the Assessment Notice***]

PURSUANT to the provisions of the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*, I hereby request a reconsideration of the assessment of the following interest in land:

[***description of the interest in land as described in the Assessment Notice***]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(***describe the reasons in support of the request in as much detail as possible***)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20__ .

SCHEDULE VI

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Pheasant Rump Nakota First Nation
[***address as provided on the Assessment Notice***]

PURSUANT to the provisions of the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[***description of the assessable property, including assessment roll number, as described in the Assessment Notice***]

The grounds for the appeal are:

(1)

(2)

(3)

(***describe the grounds for the appeal in as much detail as possible***)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Pheasant Rump Nakota First Nation
[***address***]

PURSUANT to the provisions of the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: _____

Date of Notice of Appeal: _____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20__ .

SCHEDULE VIII

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at [***must be a date at least 14 days after date of Notice of Hearing***]:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

AND TAKE NOTICE that you should bring to the hearing [***insert # copies***] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20__ .

SCHEDULE IX

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Pheasant Rump Nakota First Nation in respect of the assessment of _____ [***describe interest in land***].

The Assessment Review Board believes that you may have information [***OR documents***] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [***indicate the applicable provisions below***]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [***address***]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [***list documents***] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [***address***] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Pheasant Rump Nakota First Nation, hereby certify that this is the Pheasant Rump Nakota First Nation assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Pheasant Rump Nakota First Nation in the Province of Saskatchewan,

Pheasant Rump Nakota First Nation
Property Taxation Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PHEASANT RUMP NAKOTA FIRST NATION

PROPERTY TAXATION LAW, 2016

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SCHEDULES

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IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Pheasant Rump Nakota First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Pheasant Rump Nakota First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Pheasant Rump Nakota First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Pheasant Rump Nakota First Nation Property Assessment Law, 2016*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"building" means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is:

(a) not in storage, and

(b) situated on the reserve for a period of more than thirty (30) days;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Pheasant Rump Nakota First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of Saskatchewan;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II and includes an amended Tax Notice and a supplementary Tax Notice;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable assessment" has the meaning given to that term in the Assessment Law;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of a quorum of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

PART IV
LIABILITY FOR TAXATION

Application of Law

4. This Law applies to all interests in land.

Tax Liability

5.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is exempt from taxation under paragraph 7(1)(a) or (b), that exemption does not affect the liability to taxation of other holders of interests in the same property.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

6.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

7.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property that is held and occupied by, and used for, an independent school, not operated for profit;

(d) property that is held and occupied by, and used for, a public school;

(e) a place of public worship and the land used in connection with it, subject to the following limits:

(i) the maximum amount of land is the greater of 0.81 hectare, and 10 square metres of land for every one square metre of occupied building space,

(ii) the place of public worship and land must be held by a religious organization, and

(iii) the exemption does not apply to any portion of property that is used as a residence or for any purpose other than as a place of public worship;

(f) property used solely as a hospital, not operated for profit, and excluding doctors' or nurses' residences;

(g) property held by a university and used for university purposes, not operated for profit;

(h) property used as a cemetery that is not operated for profit.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

Taxation Agreements

8.(1) For the purposes of advancing the economic development, the social development, or environmental rehabilitation or protection of the reserve, the Council, subject to subsection (2), may enter into an agreement with a taxpayer reducing or eliminating the taxpayer's liability to taxation under this Law.

(2) An agreement under subsection (1) must be in writing, approved by resolution of Council, signed and formally executed by the Chief on behalf of the First Nation and signed and formally executed by the taxpayer, and must:

(a) be limited to a duration of five taxation years or less;

(b) detail the nature and amount of the investment to be undertaken by the taxpayer in furtherance of one or more of the purposes set out in subsection (1);

(c) state the percentage of exemption from taxation liability to be provided to the taxpayer during the time the agreement is in effect;

(d) provide for the cancellation of the agreement by the First Nation and the re-establishment of the liability to taxation of the taxpayer if the investment described in paragraph "b" is not actually made;

(e) be entered into prior to November 30th of the year before the taxation year it is to go into effect; and

(f) make the tax administrator responsible for administering the agreement on behalf of the First Nation, and name the person responsible for administering the agreement on behalf of the taxpayer.

(3) An agreement entered into pursuant to this section may provide for any other terms and conditions that Council and taxpayer think advisable in the circumstances which do not contradict the provisions of this Law or the *Pheasant Rump Nakota Property Assessment Law, 2016* or any other enactment of the First Nation.

(4) The Council may, from time to time, establish by resolution any forms, policies, or publications required to administer or publicize the tax agreement provision in this section.

(5) For the purposes of this section, "taxpayer" includes any person proposing to acquire an interest in land on the reserve in relation to a specific development.

PART VI
GRANTS

Annual Grants

9.(1) Council may provide for a grant to a holder where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Annual Authorization

10. Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 25 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of the

taxable assessment of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Subsection (4) does not apply to supplementary taxes levied under section 16.

(6) Despite subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(7) A minimum tax established under the authority of subsection (6) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before June 30 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Pheasant Rump Nakota First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information, as applicable:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value and the taxable assessment by classification of property as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the tax roll.

Annual Tax Notices

14.(1) On or before May 31 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) If requested by a recipient, the tax administrator may provide a Tax Notice by facsimile or e-mail at the number or address provided by that person and the Tax Notice is deemed to have been mailed as required under subsection (1).

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) A Tax Notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(6) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same property may be sent together or may be combined into one notice.

(7) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(8) If a material error, omission or misdescription is discovered in any of the information shown on a Tax Notice, the tax administrator must prepare and send an amended Tax Notice to every person affected by the amendment.

(9) No defect, error or omission in the form or substance of a Tax Notice, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been amended in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the tax administrator

(a) may correct the tax roll for the current year only; and

(b) on correcting the tax roll must prepare and send an amended Tax Notice to every person affected by the amendment.

(3) If it is discovered that no tax has been imposed on taxable property, the tax administrator may impose the tax for the current year only and must prepare and send a Tax Notice to every person affected by the amendment.

(4) If exempt property becomes taxable or taxable property becomes exempt under this Law, the tax administrator must

(a) correct the tax roll; and

(b) send an amended Tax Notice to every person affected by the amendment.

(5) Where the taxable status of property changes under subsection (4), the tax administrator must prorate the tax imposed so that the tax is payable only for the part of the year in which the property is not exempt.

(6) The date of every entry made on the tax roll under this section must be shown on the tax roll.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 6.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Supplementary Tax Roll

16.(1) Where a supplementary assessment is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll.

(2) A supplementary tax roll must be in the same form and contain the same information shown on the tax roll with respect to each property on the supplementary tax roll, and must show the date for determining the tax that may be imposed for the taxation year.

(3) The tax administrator must

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person entitled to a Tax Notice in respect of that property.

(4) Where a supplementary assessment is made in accordance with the Assessment Law, the amount of taxes levied in that taxation year is to be adjusted to correspond with

(a) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;

(b) the portion of the year that elapsed before the completion of the removal or demolition of the building; or

(c) the portion of the year that has elapsed since the value of the property changed.

(5) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(6) Where a supplementary Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the supplementary Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest

in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

20. If all or any portion of the taxes remains unpaid after June 30 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after June 30 of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law or in accordance with section 13.1 of the Act.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the First Nations Financial Management Board may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 5(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Costs incurred by the First Nation in the collection and enforcement of unpaid taxes

(a) are determined in accordance with Schedule III; and

(b) are payable by the debtor as unpaid taxes.

(4) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(5) Before commencing enforcement proceedings under Parts XIII, XIV and XV the tax administrator must request and receive authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection

37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

46. Notwithstanding section 45,

(a) the tax administrator may disclose information and records to a third party for research purposes, including statistical research, provided the information and records do not contain information in an individually identifiable form or business information in an identifiable form;

(b) Council may disclose information and records to a third party for research purposes, including

statistical research, in an identifiable form where

(i) the research cannot reasonably be accomplished unless the information is provided in an identifiable form, and

(ii) the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the

singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

51. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of July, 2016, at Pheasant Rump Nakota Indian Reserve, in the Province of Saskatchewan.

A quorum of Council consists of three (3) members of Council.

Signatures attesting to the enactment of this Law:

Councillor Julie Kakakaway

Councillor Candace McArthur

Councillor Misty McArthur

Councillor Juanita McArthur-BigEagle

Approval, and witness to signatures:

Chief Ira McArthur

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE PHEASANT RUMP NAKOTA FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 17 of the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Pheasant Rump Nakota First Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Pheasant Rump Nakota First Nation, located at P.O. Box 238, Kisbey, SK, S0C 1L0 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by June 30, 20___ shall incur penalties and interest in accordance with the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxable assessment:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Costs:	$_____
Total Payable	**$_____**

_____

Tax Administrator for the Pheasant Rump Nakota First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
THE COLLECTION AND ENFORCEMENT OF UNPAID TAXES

For costs arising from the collection and enforcement of unpaid taxes:

1. For preparation of a notice	$ 250
2.For service of notice on each person or place by the First Nation	$ 75
3. For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.For advertising in newspaper	actual cost
5.For staff time spent: (a) in conducting a seizure and sale of personal property under Part XIII, not including costs otherwise recovered under this Schedule; (b) in conducting an auction or tender under Part XIV, not including costs otherwise recovered under this Schedule	$ 80 per person per hour

6. Actual costs incurred by the First Nation for carrying out the enforcement measures under Parts XIII, XIV and XV will be charged based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016,* I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Pheasant Rump Nakota First Nation

Dated: _____, 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*, I hereby certify as follows:

As of the date set out below, that taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes:	$_____
Penalties:	$_____
Interest:	$_____
Costs:	$ _____
Total unpaid tax debt:	**$_____**

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12 %) per year.

Payments must be made at the offices of the Pheasant Rump Nakota First Nation, located at P.O. Box 238, Kisbey, SK, S0C 1L0 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Pheasant Rump Nakota First Nation

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*, seizing the personal property described as follows:

[***general description of the personal property to be seized***]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Pheasant Rump Nakota First Nation

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Pheasant Rump Nakota First Nation will take place on _____ , 20____ at _____ o'clock at _____ [***location***].

The following personal property, seized pursuant to Part XIII of the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*, will be sold at the public auction:

[***general description of the goods***]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Saskatchewan and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Pheasant Rump Nakota First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*, seizing and selling a right to an assignment of the taxable property by public tender [***or auction***] as follows:

1. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Pheasant Rump Nakota First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [***or auction***] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [***or auction***] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Pheasant Rump Nakota First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*.

_____

Tax Administrator for the Pheasant Rump Nakota First Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [***or auction***] for unpaid taxes, penalties and interest owed to the Pheasant Rump Nakota First Nation.

The public tender [***or auction***] will take place on:

_____ , 20____ at _____ o'clock at

_____ [***location***].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [***or auction***], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the _____ First Nation as set out in this notice.

3. If at the public tender [***or auction***] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [***or auction***] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management*

Act, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Pheasant Rump Nakota First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*.

_____

Tax Administrator for the Pheasant Rump Nakota First Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Pheasant Rump Nakota First Nation Property Taxation Law, 2016*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[***list services to be discontinued***]

_____

Tax Administrator for the Pheasant Rump Nakota First Nation

Dated: _____, 20___.

THE KEY FIRST NATION

FINANCIAL ADMINISTRATION LAW

2016

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WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of The Key First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of The Key First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *The Key First Nation Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means The Key First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

"other revenues**"** means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 103;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 103, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS ADMINISTRATIVE LAW FOR THE KEY FIRST NATION IS HEREBY DULY ENACTED by Council on the 17th day of March, 2016, at Key First Nation, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief David Cote

Councillor Rodney Brass

Councillor Angela Desjarlais (Keshane)

Councillor Sidney Keshane

Councillor Garth O'Soup

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the White Bear First Nations in the Province of Saskatchewan,

White Bear First Nations Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHITE BEAR FIRST NATIONS ANNUAL EXPENDITURE LAW 2016

WHEREAS:

A. Pursuant to section 5 of the *First Nation Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purpose of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nations has made a Property Assessment Law and a Property Taxation Law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a Property Taxation Law to, at least once a year; make a law establishing a budget for the expenditure of revenues raised under its Property Taxation Law; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council for the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the ***White Bear First Nations Annual Expenditure Law, 2016***.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act, S.C.* 2005, c. 9, and the regulations made under that Act;

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

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

"Assessment Law" means the *White Bear First Nations Property Assessment and Taxation By-Law 1997;*

"Council" has the meaning given to that term in the Act;

"First Nation" means the White Bear First Nations, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law exacted under the paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a Property Taxation Law; and

"Taxation Law" means the *White Bear First Nation Property Assessment and Taxation By-Law 1997.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is attached as a Schedule and that expenditures provided for in the Schedule for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is compromised of

   (a) section 1 of part 1 of the Schedule; and

   (b) all of Part 2 of the Schedule.

   (2) The expenditures provided for in the subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in this present tense, the provision applies to the circumstances as they arise.

10. This law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

    (a) The Schedule attached to this Law forms part of and is an integral part of this Law.

    (b) A reference to the Schedule is a reference to the Schedule to this Law.

11. This law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of October 2016, at White Bear First Nations, in the province of Saskatchewan.

Chief Brian Standingready

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES:

1. Local Revenue for Current Fiscal Year:
    a. Property Tax $354,371.91

TOTAL REVENUE: $354,371.91

PART 2: EXPENDITURES:

1. General Government Expenditures:
    a. Executive & Legislative
    b. General Administrative
    c. Other General Government: $350,821.91
2. Protection Services:
    a. Policing
    b. Firefighting
    c. Regulatory Measures
    d. Other Protective Services
3. Transportation:
    a. Roads
    b. Snow & Ice Removal
    c. Parking
    d. Public Transit
    e. Other Transportation
4. Recreation & Cultural Services:
    a. Recreation
    b. Culture
    c. Heritage Protection
    d. Other Recreation & Culture

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5. Community Development:
    a. Education
    b. Planning & Zoning
    c. Community Planning
    d. Economic Development
    e. Tourism
    f. Trade & Industry
    g. Land Rehabilitation & Beautification
    h. Other Regional Planning & Development

6. Environmental Health Services:
    a. Water Purification & Supply
    b. Sewage Collection & Disposal
    c. Recycling
    d. Other Environmental Services

7. Fiscal Services:
    a. Long-term Payments to the First Nations Finance Authority
    b. Interim Financing Payment to the First Nations Authority
    c. Other Payments
    d. Accelerated Debt Payments
    e. Other Fiscal Services

8. Other Services
    a. Health
    b. Social Programs & Assistance
    c. Agriculture
    d. Education
    e. Other Service

9. Contingency Amount(s):	$ 3,550.00
TOTAL EXPENDITURES:	**$354,371.91**

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PART 3: ACCUMULATED SURPLUS/DEFICIT

1. **Accumulated Surplus – Local revenues carried forward from the previous budget year: $ 0**
2. **Accumulated Deficit – Local revenue expenditures carried forward from the previous budget yr: $** 0

BALANCE $ 0

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First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the White Bear First Nations in the Province of Saskatchewan,

White Bear First Nations Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHITE BEAR FIRST NATIONS ANNUAL RATES LAW 2016

WHEREAS:

A. Pursuant to the section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a Property Assessment Law and a Property Taxation Law; and

C. Subsection 10 (1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a Property Taxation Law to, at least once a year make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE, the Council of the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2016.*

2. In this Law:

   "Act" means the *First Nations Fiscal Management* Act, S.C. 2005, c.9, and the regulations made under that act;

   "Assessment Law" means the *White Bear First Nations Property Assessment and Taxation By-Law 1997;*

   "First Nation" means the White Bear First Nations, being a band named in the schedule to the Act;

   "Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

   "Taxable Property" means property in a reserve that is subject to taxation under a Property Taxation Law; and

   "Taxation Law" means the *White Bear First Nations Property Assessment and Taxation By-Law 1997.*

3. Taxes levied pursuant to the Taxation Law for the Taxation Year 2016 shall be determined by imposing rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

8. The Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of October 2016, at White Bear First Nations, in the province of Saskatchewan.

A quorum of Council consisted of Four (4) members of Council.

PROPERTY CLASS	RATE PER $1 OF ASSESSED VALUE
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	2.81%
Elevators	
Railway Rights-of-Way and Pipeline	2.81%

Chief Brian Standingready

Councillor Annette Lonechild

Councillor Tanya Littlechief

Councillor Sandra Lonechild

Councillor Thomas Maxie

Councillor Seraine Sunkawaste

Councillor Everett Standingready

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whitecap Dakota First Nation in the Province of Saskatchewan,

Whitecap Dakota First Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHITECAP DAKOTA FIRST NATION
ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to Section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Expenditure Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under the Act;

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

"Annual expenditure law" means a law enacted under the paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

"Assessment Law" means the *Whitecap Dakota First Nation Property Assessment Law, 2012;*

"Council" has the meaning given to that term in the Act;

"First Nation" means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

"Interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under the paragraph 5(1)(b) of the Act;

"Local revenues" means money raised by the First Nation under a property taxation law;

"Property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxation Law" means the *Whitecap Dakota First Nation Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1st, 2016 and ending March 31st ,2017 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1st, 2017 and ending March 31st, 2018 is comprised of

(a) section 1 of part 1 of the Schedule; and

(b) all of Part 2 of the Schedule, except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached is a reference to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule attached is a reference to the Schedule of this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of July, 2016 at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of two (2) members of Council

Chief Darcy Bear

Councillor Dwayne Eagle

Councillor Frank Royal

Schedule

ANNUAL BUDGET AND INTERIM BUDGET

Part 1: REVENUES	
1. Local revenues for the current fiscal year:	
a. Property Tax	$ 182,369
b. Grant in lieu of taxes	$ 1,100,000
Total Revenues	**$ 1,282,369**
Part 2: EXPENDITURES	
1. General Government Expenditures	
General Administrative	$ 160,000
SAMA	$ 5,000
2. Protection Services	
Firefighting	$ 55,000
Police	$ 35,000
Regulatory Measures	$ 5,000
3. Transportation	
Roads and Streets	$ 250,000
4. Recreation and Cultural Services	
Recreation	$ 65,000
Culture	$ 50,000
5. Community Development	
Education	$ 100,000
Housing	$ 200,000
Multi-Unit Housing	$ 30,000
6. Environmental Health Services	
Water Purification and Supply	$ 100,000
Sewage Collection/Disposal	$ 50,000
Garbage Waste Disposal	$ 90,000
7. Other Services	
Health	$ 50,000
8. Transfers into reserve funds	
Infrastructure Reserve	$ 25,650
9. Contingency Amount	$ 11,719
Total Expenditures	**$ 1,282,369**
PART 3: ACCUMULATED SURPLUS/DEFICIT	
1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$ 0
BALANCE	**$ 0**

This budget includes the attached Appendix

APPENDIX A
Reserve Fund Balance

1. Infrastructure Reserve Fund	
Beginning Balance at March April 1, 2016	$ 159,000
Transfers Out	$ 0
Transfers In (2% of revenue)	$ 25,650
Interest current year (estimated)	$ 350
Ending Balance at March 31, 2017	$ 185,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whitecap Dakota First Nation in the Province of Saskatchewan,

Whitecap Dakota First Nation Annual Rates Law, 2016

Dated at Kamloops, British Columbia this 14th day of September, 2016.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHITECAP DAKOTA FIRST NATION
ANNUAL RATES LAW, 2016

WHEREAS:

A. Pursuant to Section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Rates Law, 2016.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under the Act;

"Assessment Law" means the *Whitecap Dakota First Nation Property Assessment Law, 2012;*

"Property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable property" means the property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Whitecap Dakota First Nation Property Taxation Law, 2012.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than 100.00 one hundred dollars ($100), the taxable property shall be taxed at 100.00 dollars ($100) for the taxation year.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of July, 2016 at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of two (2) members of Council

Chief Darcy Bear

Councillor Dwayne Eagle

Councillor Frank Royal

SCHEDULE

TAX RATES

Property Class	**Rates per $1000 of Taxable Assessed Value**
Residential	12.7668
Multi-Unit Residential	18.4107
Commercial and Industrial	23.1791

By-laws under the *Indian Act*

Règlements administratifs pris en vertu de la *Loi sur les Indiens*

First Nation By-laws approved by the Minister of Indigenous and Northern Affairs under Section 83, and By-laws enacted under Section 81 and Section 85.1 of the *Indian Act*

Règlements administratifs des premières nations approuvés par la ministre des Affaires autochtones et du Nord en vertu de l'article 83 de la *Loi sur les Indiens*, et règlements administratifs pris en vertu de l'article 81 et de l'article 85.1

Alberta

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexander First Nation, in the Province of Alberta, at a meeting held on the 27th day of May 2016.

- **Alexander First Nation**
  Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 15th day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ALEXANDER FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

AND WHEREAS the Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 64 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

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

1. This By-law may be cited as the *Alexander First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Alexander First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 27 day of May, 2016, at Alexander, in the Province of Alberta.

A quorum of Council consists of (4) members of Council.

Chief Kurt Burnstick

Councillor Armand Arcand

Councillor Marty Arcand

Councillor Audra Arcand

Councillor Edwin Paul

Councillor Allan Paul

Councillor Craig Yellowdirt

SCHEDULE

ALEXANDER FIRST NATION

2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 150,600.46
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 150,600.46**

PART 2: EXPENDITURES

1.	General Government Expenditures	$ 48,326.00
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	$ 100,672.00
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	

	b.	Culture	
	c.	Heritage Protection	
	d.	Other Recreation and Culture	
5.	Community Development		
	a.	Education	
	b.	Planning and Zoning	
	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$ 1,602.46
TOTAL EXPENDITURES			$ 150,600.46
BALANCE			**$ 0**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexander First Nation, in the Province of Alberta, at a meeting held on the 27th day of May 2016.

- **Alexander First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 15th day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ALEXANDER FIRST NATION
TAX RATES BY-LAW 2016

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexander First Nation enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011* on March 21, 2011;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexander First Nation Tax Rates By-law 2016*.

2. Pursuant to Section 54 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 134;

(a) for non-residential and linear property	2.44%
(b) for machinery and equipment	1.72%

In Reserve No. 134A,

(a) for non-residential and linear property	1.35%
(b) for machinery and equipment	1.02%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 27, 2016.

Chief Kurt Burnstick

Councillor Armand Arcand

Councillor Marty Arcand

Councillor Audra Arcand

Councillor Edwin Paul

Councillor Allan Paul

Councillor Craig Yellowdirt

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexis Nakota Sioux Nation, in the Province of Alberta, at a meeting held on the 24th day of May 2016.

Alexis Nakota Sioux Nation
Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 13th day of July 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ALEXIS NAKOTA SIOUX NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

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

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

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

1. This By-law may be cited as the *Alexis Nakota Sioux Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Alexis Nakota Sioux Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Alexis First Nation Property Tax By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 24 day of May, 2016, at ANSN, in the Province of Alberta.

A quorum of Council consists of (5) members of Council.

Chief Clayton (Tony) Alexis

Councillor Henry Alexis

Councillor Erwin Letendre

Councillor Corrine Potts

Councillor Elizabeth Letendre

Councillor Willard Alexis

Councillor Pearl Potts

Councillor Donovan J. Alexis

SCHEDULE

ALEXIS NAKOTA SIOUX NATION

2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 110,562.28
TOTAL REVENUES		**$ 110,562.28**
PART 2: EXPENDITURES		
1.	General Government Expenditures	$
a.	Executive and Legislative	
b.	General Administrative	$ 107,245.42
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	$
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	
a.	Education	
b.	Planning and Zoning	

	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$ 3,316.86
TOTAL EXPENDITURES			**$ 110,562.28**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	$

BY-LAW NO. _____
OF THE ALEXIS NAKOTA SIOUX NATION
A BY-LAW GOVERNING THE RESIDENCE OF BAND MEMBERS AND OTHER PERSONS ON THE ALEXIS NAKOTA SIOUX NATION

WHEREAS *the Council of the Alexis Nakota Sioux Nation desires to make a By-law governing the observance of law and order, the prevention of disorderly conduct and nuisances, and the residence of Band members and other persons on the reserve;*

AND WHEREAS *it is considered to be in the best interests of the Alexis Nakota Sioux Nation to create and maintain a safe zone for the health, welfare and integrity of the Alexis Nakota Sioux Nation, its members and other residents;*

AND WHEREAS *the Alexis Nakota Sioux Nation entered into a Community Tripartite Agreement for the Use of the Royal Canadian Mounted Police (RCMP) First Nations Community Policing Services;*

AND WHEREAS *the Council of the Alexis Nakota Sioux Nation is empowered to make such a Bylaw pursuant to paragraphs 81 (1) (c), (d) (p.l), (q) & (r) of the Indian Act (See Appendix I.A);*

AND WHEREAS *nothing in this By-law shall deem to alter, diminish, derogate or abrogate Treaty number 6, including the spirit and intent of our Treaty Rights and the inherent right as understood by the Elders of Treaty 6.*

NOW THEREFORE *the Council of the Alexis Nakota Sioux Nation hereby makes the following By-law:*

1.0 SHORT TITLE

1.1 This By-law may be cited as "*The Alexis Nakota Sioux Nation Residency By-law*".

2.0 INTERPRETATION

2.1 In this By-law:

"applicant" means a person who has submitted an application for permission to be a resident of the reserve in accordance with section 5;

"RBEC" means Residency By-Law Enforcement Committee

"child", includes a child born in or out of wedlock and a legally adopted child;

"Council" means the Chief and Council, as defined in the *Indian Act*;

"ANSN" means the Alexis Nakota Sioux Nation;

"dwelling" means any house, apartment, mobile home, or room located therein or any similar lodging suitable for habitation;

"member" means a person whose name appears on the ANSN Membership list or who is entitled to have his/her name appear on the ANSN Membership list pursuant to the membership code of the ANSN;

"minor" means any person under the legal age of eighteen (18) in the province of Alberta;

"non-member" means any person who's name does not appear on the ANSN Membership List, or who is not entitled to have their name appear on the ANSN Membership List;

"officer" means any police officer, police constable or other person charged with the duty to preserve and maintain the public peace, and a By-law enforcement officer or any other person appointed by the Council for the purpose of maintaining law and order;

"principal residence" means the place at which a person resides on a more permanent basis than at any other place at which the person may reside from time to time;

"RCMP" means the Royal Canadian Mounted Police;

"IIG" Impartial Independent Group

"Reserve" means the ANSN lands;

"reside" means to live in a dwelling, otherwise than as a visitor to the ANSN;

"resident" means a person who is entitled to reside on the reserve, as provided by section 3;

"spouse" means a person who is married to, or who co-habits in a relationship of some permanence and commitment, akin to a conjugal relationship, with a resident.

3.0 ENTITLEMENT TO RESIDE ON RESERVE AS OF MEMBERSHIP RIGHTS

3.1 A person is entitled to reside on the reserve only if the following criteria are met:

(a) has his/her principal residence on the reserve at the time this By-law comes into force;

(b) is authorized to reside on the reserve pursuant to one of the following provisions of the *Indian Act*: sections 18.1, 20 and 24 and subsections 28(2) and 58(3); (See Appendix 1 A)

3.2

(1) Any non-resident spouse or dependent child of a person who has been granted permission to reside on the reserve for a defined period is not entitled to reside on the reserve after the end of that defined period.

(2) Notwithstanding (1), in the event that an individual wishes to reside on the ANSN after the expiration of the defined period, the individual may be eligible to reapply for residence.

4.0 RESIDENCY BY-LAW ENFORCEMENT COMMITTEE

4.1 Council shall appoint a Residency By-Law Enforcement Committee ("RBEC") comprised of 5 members to provide for the administration of applications and petitions made under this By-law and to maintain records related to residents.

4.2 The RBEC shall meet at least once every month.

4.3 The role of the RBEC shall include:

(a) identifying policing issues and concerns on the ANSN Community and bring them to the attention of the RCMP;

(b) working with the RCMP to develop the objectives, priorities, goals and strategies; and

(c) identifying and deciding on residency issues on the reserve including the residence status of violent offenders, former residents and non-members.

4.4 The RBEC shall maintain a Residents List, on which is recorded:

(a) the name of each resident and proper identification;

(b) an indication as to whether each resident is a resident for an indefinite or defined period;

(c) the length of any defined period of residence;

(d) the location of each resident's dwelling;

(e) whether the resident is a Treaty Indian or a Non-Treaty Indian;

(f) records of all applications.

5.0 APPLICATION TO BE A RESIDENT

5.1 Any person may apply to the RBEC for permission to be a resident or to extend any defined period for which permission was previously granted to the person by the RBEC as appointed by Council to be a resident.

5.2 The application shall be filed with the RBEC and shall include:

(a) the applicant's reasons for applying to be a resident;

(b) if the applicant proposes to reside on the reserve for a limited time, the approximate duration of the proposed residence;

(c) the location at which the applicant proposes to reside;

(d) the name of the applicant's spouse, if any;

(e) the names of the applicant's dependent children, if any;

(f) any additional information the applicant wishes to provide relating to the considerations listed in subsection 7(2);

(g) criminal records check from RCMP;

6.0 HEARING

6.1 Within thirty (30) days after the filing of a properly completed application prepared pursuant to 5.0, the RBEC shall hold a hearing with respect to the application.

6.2 At least fourteen (14) days prior to the hearing, the RBEC shall:

(a) give written notice to the applicant of the date, time and place of the hearing and inform the applicant that he/she may appear at the hearing and make representations and present evidence in support of the application; and

(b) post in the Band Administration office a copy of the notice.

6.3 At the hearing, the RBEC shall:

(a) provide the applicant with an opportunity to present evidence and to make oral and written submissions, or both, in support of the application;

(b) Provide any member present at the hearing with an opportunity to be heard.

6.4 The RBEC may make additional rules of procedure governing the hearing of applications and shall keep records of its proceedings.

7.0 DECISION

7.1 After it has heard all of the evidence and submissions, the RBEC shall meet in private to consider the application under Section 5.0.

7.2 In making its decision, the RBEC shall take into consideration each of the following:

(a) whether the applicant has arranged for a place to reside on the reserve;

(b) whether the applicant's residing on the reserve would be compatible with the culture, society and community of the Band and welfare of the members of the Band residing on the reserve;

(c) whether the applicant is of good moral character;

(d) the extent to which the applicant is prepared to commit his/her personal and economic resources to the welfare and advancement of the community residing on the reserve;

(e) the availability on the reserve of adequate housing, land and services;

(f) whether the applicant is or will be employed on the reserve;

(g) a criminal records check.

7.3 Where the applicant is a member, the RBEC shall consider only the criteria enumerated in Section 3.0

7.4 Within ten (10) days after the hearing, the RBEC shall notify the applicant, or the offender, in writing of their decision by:

(a) granting the applicant permission to be a resident for an indefinite period until such time as the applicant ceases to reside on the reserve;

(b) granting the applicant permission to be a resident for a defined period;

(c) extending any defined period for which permission was previously granted to the person by the RBEC to be a resident; or

(d) determining the application is denied.

7.5 Within five (5) days after the RBEC has given the applicant or the offender as the case may be, their decision. The RBEC shall also post a notice of its decision in the Band Administration office.

7.6 Any applicant whose application is refused under this section may appeal to Council pursuant to section 13.

8.0 REAPPLICATION

Where an application made under section 5 is refused pursuant to the provisions of section 7, the RBEC is not required to consider any further application by that person for a period of one (1) year or indefinitely as may be determined by the RBEC or Council.

9.0 SPECIAL EMERGENCY HEARINGS:

9.1 The RBEC or Council shall hold a special emergency hearing where:

(a) a resident has been asked to leave a residence, been evicted by a tenant or a marriage or common law union has broken down, and seeking permission to continue to reside on the reserve and has made application for a special emergency hearing;

(b) two (2) or more members of the RBEC have requested a special emergency hearing to consider taking action with respect to a resident who has been charged with a violent offence or a drug related offence under the *Criminal Code of Canada* which may put the safety and security of the residents, or visitors to the reserve, at risk (an "offender").

9.2 At least forty-eight (48) hours prior to a special emergency hearing, the RBEC shall:

(a) give written notice to the applicant or the offender, whatever the case may be, of the date, time and place of the hearing and inform the applicant or offender that he/she may appear at the hearing and make representations in support of his/her position; and

(b) Post in the Band Administration office a copy of the notice.

9.3 At the special emergency hearing, the RBEC shall:

(a) provide the applicant or offender, whatever the case may be, with an opportunity to present evidence and to make oral and written submissions, or both, in support of their position at the hearing; and

(b) provide any resident present at the hearing with an opportunity to be heard.

9.4 Where an offender under 9.1(b) is a minor who is in the legal care or custody of a resident within the Alexis Nakota Sioux Nation Housing Authority, the parent(s) and or legal guardian(s) as well as the offender may appear before the RBEC at the special emergency hearing;

9.5 After the conclusion of the special emergency hearing, the RBEC shall meet in private to discuss the evidence and arguments presented in the special emergency hearing.

9.6 If the RBEC concludes that the applicant under 9.1(a) is law abiding, that there are available accommodations, and that their continued residence on the reserve is not detrimental to the best interests of ANSN, the RBEC may permit the person to continue to reside on the reserve.

9.7 If the RBEC concludes that an offender under 9.1(b) has in fact been charged with a violent offence or a drug related offence under the *Criminal Code of Canada* which may put the safety and security of the residents, or visitors to the reserve, at risk and has not received a pardon or record suspension for that crime, the RBEC may do one or more of the following:

(a) refuse to provide housing, including but not limited to eviction from any band owned housing; and/or

(b) banish the offender for a period of time to be determined by the RBEC, up to and including permanent banishment;

(i) Any banishment of a resident shall require a quorum of the RBEC, voting in favor of the petition and shall incorporate written reasons in support thereof.

9.8 Within five (5) days of the special emergency hearing, the RBEC shall notify the applicant or the offender, whatever the case may be, of its decision in writing. The decision shall also be posted in the Band Administration office.

9.9 The RBEC may make rules of procedure governing the hearing of petitions under this section and shall keep records of its proceedings.

9.10 Any offender or applicant, whatever the case may be, may appeal a decision under this section to Council under Section 12.

10.0 PETITIONS

10.1 On the petition in writing of any resident including a detailed outline as to an with a violent offence or a drug related offence under the *Criminal Code of Canada* which may put the safety and security of the residents, or visitors to the reserve, at risk committed by another resident for which a pardon or a record suspension has not been granted, the RBEC may holding a hearing for the banishment of a resident.

10.2 Within thirty (30) days after the petition referred to in subsection 11.1 is received by the RBEC, the RBEC shall hold a hearing into the matter.

10.3 At least fourteen (14) days prior to the hearing, the RBEC shall:

(a) give written notice to each petitioner and to the affected resident of the date, time and place of the hearing and informing the petitioner and the affected resident that he/she has to appear at the hearing and can be heard;

(b) Post in the Band Administration office a copy of the notice.

10.4 At the hearing, the RBEC shall:

(a) provide each petitioner and the affected resident with an opportunity to present evidence and to make oral and written submissions, or both, on the petition;

(b) Provide any member present at the hearing with an opportunity to be heard.

10.5 The RBEC may make rules of procedure governing the hearing of petitions under this section and shall keep records of its proceedings.

10.6 After it has heard all of the evidence and submissions, the RBEC shall meet in private to consider the petition.

10.7 Any banishment of a resident shall require a quorum of the RBEC, voting in favor of the petition and shall incorporate written reasons in support thereof.

10.8 Within ten (10) days after the hearing, the RBEC shall render its decision in writing to the petitioner(s) and the affected resident(s).

10.9 Within five (5) days after the RBEC's decision, the RBEC shall post a notice of the decision in the Band Administration office.

10.10 No revocation of a resident's entitlement to reside on the reserve shall affect the entitlement of the spouse and children of that resident to continue to reside on the reserve.

10.11 A resident whose entitlement to reside on the reserve has been revoked by the RBEC under this section may appeal the decision of RBEC to the Council under section 12.

11.0 APPEALS BODY

11.1 IIG will hear all appeals and shall appoint 1 (one) or 2 (two) Elders to assist in hearing appeals and to make recommendations to IIG.

11.2 Any recommendations from the Elders will be given strong consideration in IIG's decision making process.

11.3 IIG may make rules of procedure governing the hearing of appeals and shall keep records of its proceedings

12.0 APPEALS

12.1 Within thirty (30) days after the posting of a notice of the RBEC's decision in the Band Administration office, the applicant in the case of section 6, or the affected resident in the case of section 11, may appeal the RBEC's decision to Council by filing a written request with the RBEC that Council hear the appeal.

12.2 Within thirty (30) days after the filing of the request, IIG shall conduct a hearing with respect to the appeal.

12.3 At least fourteen (14) days prior to the date of the hearing, IIG shall:

(a) give written notice to the appellant of the date, time and place of the hearing and shall inform the appellant that he/she has to appear and can make oral or written submissions, or both, at the hearing in support of the appeal. Written submissions or any documentation must be submitted to the appeals committee seven (7) days prior to the hearing;

(b) post in the Band Administration office a copy of the notice.

12.4 At the hearing, IIG shall:

(a) provide the appellant with an opportunity to present evidence and to make oral or written submissions, or both, at the hearing in support of the appeal;

(b) provide any member present at the hearing with the opportunity to be heard.

12.5 After it has heard all of the evidence and submissions, IIG shall meet in private to consider the appeal.

12.6 In determining whether an appeal should be allowed, IIG shall take into consideration the criteria set out in subsections 6 (2) in the case of a section 6 appeal, and the criteria set out in subsection 11 (1) in the case of a section 11 appeal

12.7 IIG shall give written notice of its decision to the appellant by:

(a) granting the applicant permission to be a resident for an indefinite period until such time as the applicant ceases to reside on the reserve;

(b) granting the applicant permission to be a resident for a defined period;

(c) extending any defined period for which permission was previously granted to the person by IIG to be a resident of the reserve; or

(d) refusing the application.

12.8 Within five (5) days after notifying the applicant, IIG shall post a notice of its decision in the Band Administration office.

13.0 POWERS OF THE OFFICER & ENFORCEMENT

13.1 An officer who finds an individual who is or, in the absence of evidence to the contrary, appears to be residing on the reserve contrary to this By-law or a decision of the RBEC or Council under this By-law, may order the individual to be removed.

13.2 Any person who fails or refuses to comply with an order made under Section 10.1 commits an offence and is subject to applicable penalties.

13.3 Anyone who assists a person who has been ordered to cease to reside on the reserve, to continue to reside on the ANSN commits an offence.

13.4 It is acknowledged and agreed by Council and the members that an officer as defined in section 2.1, has full and sufficient authority to enforce this By-law to the best of his / her ability.

14.0 SEVERABILITY

14.1 Should a court determine that a provision of this By-law is invalid for any reason, the provision shall be severed from the By-law and the validity of the rest of the By-law shall not be affected.

15.0 PENALTIES

15.1 Any person who contravenes any of the provisions of this By-law commits an offence and is liable on summary conviction to a fine not exceeding one thousand dollars ($I,000.00) or to imprisonment for a term not exceeding thirty (30) days or to both a fine and imprisonment.

16.0 AMENDMENTS

16.1 These By-laws can only be amended by a quorum of Chief and Council at a duly convened meeting after all three (3) readings have been passed

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Chief and Council of the Alexis Nakota Sioux Nation this **22nd** day of **OCTOBER**, 2015.

Chief Clayton "Tony" Alexis

Councillor Elizabeth Letendre

Councillor Henry "Hank" Alexis

Councillor Willard Alexis

Councillor Erwin "Dino" Letendre

Councillor Donovan "Josh" Alexis

Councillor Pearl Potts

Councillor Corrine Potts

being the majority of those members of the Council of the Alexis Nakota Sioux Nation present at the aforesaid meeting of the Council.

The quorum of the Council is 5 members.

Number of members of the Council present at the meeting; 7 / 8.

I, **Clayton "Tony" Alexis**, Chief of the Alexis Nakota Sioux Nation, do hereby certify that a true copy of the foregoing By-law was mailed to the Minister of Indian Affairs and Northern Development at the District/Regional/Hull office pursuant to subsection 82(1) of the Indian Act, this **22nd** day of **October**, 2015

Witness

Councillor

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexis Nakota Sioux Nation, in the Province of Alberta, at a meeting held on the 24th day of May 2016.

– **Alexis Nakota Sioux Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 13th day of July 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ALEXIS NAKOTA SIOUX NATION
TAX RATES BY-LAW 2016

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexis Nakota First Nation enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexis Nakota Sioux Nation Tax Rates By-law 2016*.

2. Pursuant to Section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 133:

(a) for non-residential and linear property	2.64%
(b) for machinery and equipment	1.82%

In Reserve No. 232,

(a) for non-residential and linear property	1.45%
(b) for machinery and equipment	0.94%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 24, 2016.

Chief Clayton (Tony) Alexis

Councillor Henry Alexis

Councillor Erwin Letendre

Councillor Corrine Potts

Councillor Willard Alexis

Councillor Elizabeth Letendre

Councillor Pearl Potts

Councillor Donovan J. Alexis

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Dene Tha' First Nation, in the Province of Alberta, at a meeting held on the 16th day of May 2016.

- **Dene Tha' First Nation**
  Annual property Taxation Expenditure By-law 2016

Dated at Ottawa, Ontario, this 15th day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P

Canada

DENE THA' FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

AND WHEREAS the Council of the Dene Tha' First Nation has enacted the *Dene Tha' Property Assessment and Taxation Bylaw*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 55 of the *Dene Tha' Property Assessment and Taxation Bylaw* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Dene Tha' First Nation duly enacts as follows:

1. This By-law may be cited as the *Dene Tha' First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-i-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Dene Tha' First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Dene Tha' Property Assessment and Taxation Bylaw*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into

force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 16th day of May, 2016, at Chateh, in the Province of Alberta.

A quorum of Council consists of 5 (five) members of Council.

Chief Joe Pastion

Councillor J. Bernard Beaulieu

Councillor Delbert Salopree

Councillor Sidney Chambaud

Councillor Stephen Drizena

Councillor Fabian Chonkolay

Councillor Thomas Ahkimnachie

Councillor Harold Wasp Colin

Councillor Shane Providence

SCHEDULE
DENE THA' FIRST NATION
2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 406,747.92
TOTAL REVENUES		**$ 406,747.92**
PART 2: EXPENDITURES		
1.	General Government Expenditures	
a.	Executive and Legislative	
b.	General Administrative	$161,942.66
c.	Other General Goverement	
2.	Protection Services	
a.	Policing	
b	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	$44,924.00

5.	Community Development		
	a.	Education	$75,000.00
	b.	Planning and Zoning	
	c.	Community Planning	
	d.	Economic Development Program	$26,000.00
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	$84,206.47
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$14,674.79
TOTAL EXPENDITURES			**$406,747.92**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$

2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$0.00**

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Dene Tha' First Nation, in the Province of Alberta, at a meeting held on the 16th day of May 2016.

Dene Tha' First Nation
Tax Rates By-law 2016

Dated at Ottawa, Ontario, this 15th day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

DENE THA' FIRST NATION
TAX RATES BY-LAW 2016

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Dene Tha' First Nation enacted the *Dene Tha' Property Assessment and Taxation By-law* on December 14, 1999;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Dene Tha' First Nation Tax Rates By-law 2016*.

2. Pursuant to Section 11 of the *Dene Tha' Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	1.83%
(b) for machinery and equipment	1.32%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 16, 2016.

Chief Joe Pastion

Councillor – J. Bernard Beaulieu

Councillor – Fabian Chonkolay

Councillor – Delbert Salopree

Councillor – Thomas Ahkimnachie

Councillor – Sidney Chambaud

Councillor – Harold Wasp Colin

Councillor – Stephen Didzena

Councillor – Shane Providence-Toho

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Enoch First Nation, in the Province of Alberta, at a meeting held on the 13th day of August 2015.

- **Enoch First Nation Tax Rates By-law 2015**

Dated at Gatineau, Quebec
this 15th day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ENOCH FIRST NATION
TAX RATES BY-LAW 2015

WHEREAS pursuant to subsection 83(1) (a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Enoch Indian Band enacted the *Enoch Band Taxation and Business Licensing By-law* on September 15, 1986;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Enoch First Nation Tax Rates By-law 2015*.

2. Pursuant to Section 22 (1) of the *Enoch Band Taxation and Business Licensing By-law*, the rate of tax multiplied by the assessed value of property shall be:

	Assessment Class	Rate of Tax
(a)	for residential/farmland property	0.787
(b)	for non-residential property	
	(1) commercial	1.812
	(2) industrial	1.102
	(3) linear assessment	1.102
(c)	machinery & equipment	1.102
(d)	Neighbourhood Renewal Program	0.015

3. In the event that payment is not made when due then interest shall be charged at the rate of 10.0%.

This by-law is hereby enacted by Council at a duly convened meeting held on August 13, 2015.

Chief William (Billy) Morin

Councillor Lorna Morin

Councillor Shane Peacock

Councillor Kirby Peacock

Councillor Michelle White

Councillor Shane Morin

Councillor Cyle Morin

Councillor Amanda Morin

Councillor Nola Wahuch

Councillor John Thomas Jr.

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Aboriginal Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Enoch First Nation, in the Province of Alberta, at a meeting held on the 13th day of August 2015.

- **Enoch First Nation Taxation Expenditure By-law 2015**

Dated at Gatineau, Quebec
this 15th day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ENOCH FIRST NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 2015

WHEREAS the Enoch Property Taxation By-law was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the Property Taxation By-law), including rights to occupy, possess or use land in the "reserve";

AND WHEREAS subsection 83(2) of the *Indian Act* provides that any expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the Council of the Band;

AND WHEREAS section 22(2) of the Enoch Property Taxation By-law authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of Property Tax Revenue from time to time;

AND WHEREAS Council wishes to authorize expenditures (in addition to those authorized under section 22(2) of the Enoch Property Taxation By-law to be made out of property tax revenue from time to time in this By-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of Property Tax Revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *Taxation Expenditure By-law 2015*.

2. in this By-law, including, without limiting the generality of the foregoing in the recitals and this section:

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"Assessor" means Enoch Utilities Limited;

"Band" means the Enoch Band of Indians;

"Band council resolution" means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

"community development" includes, without limitation, education, housing, planning and zoning, community planning, economic development program, heritage program, agricultural

development, urban renewal, beautification, land rehabilitation, tourism development, tourism information, other regional planning and development;

"Council" means the Council of the Enoch Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"Environmental health services" means water purification and supply, sewage collection and disposal, garbage waste collection and disposal and other environmental services;
"Fiscal services" mean interest, other debt charges, other fiscal services and debenture payments;

"Fiscal year" means April 1 of a calendar year through March 31 of the following calendar year;

"general government expenditures" includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

"Minister" means the Minister of Aboriginal Affairs and Northern Development and includes a person designated in writing by the Minister;

"Other services" means health, social programs and assistance, agriculture, tourism, trade and industry and other services;

"Permitted property taxation by-law expenditures" means those expenditures out of property tax revenue authorized to be made under section 22(2) of the Property Taxation By-law;

"Property taxation by-law" means the *Enoch Band Taxation and Business Licensing By-law* passed by the Council on September 15, 1986 and approved by the Minister of Indian Affairs and Northern Development on February 17, 1987and as amended from time to time;

"property tax revenue" includes all taxes and other moneys raised under the Property Taxation By-law, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

"Public works" includes:

(a) Designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of

the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fiber-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi)

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

"recreation and cultural services" means recreation, culture and other recreation and culture;

"reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

"protection services" includes policing, firefighting, regulatory measures and other protective services;

"transportation" means roads and streets, snow and ice removal, parking, public transit and other transportation;

"taxes collected for other governments" means taxes collected for and on behalf of other governments;

"utility services" includes gas, power, water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3. (1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on protection services, general government expenditures, transportation, community development, environmental health services, fiscal services, contingency fund, taxes collected for other governments, and other services.

ANNUAL PROPERTY TAX BUDGET

4. (1) On or before April 30 in each fiscal year, the Assessor shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before May 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule "A" to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make shall be made pursuant to an annual property tax expenditure by-law.

(4) For greater certainty:

(a) Band Council may at any time and from time to time amend any annual property tax expenditure by-law.

(b) nothing in this By-law shall have the effect of amending section 22(2) of the Property Taxation By-law or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue there under.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by Band Council Resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by Band Council Resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The Assessor shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8. (1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 13th day of August, 2015.

A QUORUM OF COUNCIL CONSISTS OF (5) FIVE

Chief William (Billy) Morin

Councillor Shane Peacock

Councillor Michelle White

Councillor Lyle Morin

Councillor Nola Wanuch

Councillor Amanda Morin

Councillor Kirby Peacock

Councillor Shane Morin

Councillor Lorna Morin

Councillor John Thomas Jr.

SCHEDULE A

2015 ANNUAL PROPERTY TAX BUDGET

REVENUES		
	Property Tax Levies, Interest & Penalties For Current Fiscal Year	**$592,430.99**
	Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	$0
TOTAL REVENUES		**$592,430.99**
EXPENDITURES		
	Chief & Council 5%	$ 29,621.19
	Public Works 15%	$ 88.865.00
	Taxation Engineering/Infrastructure 50 % General Administration	$296,215.50
	Planning & Development 10%	$ 59,243.10
	Community Services 10% Planning and Zoning Heritage Protection Regional and Planning Development	$ 59,243.10
	Reserve Fund/Contingency 10%	$ 59,243.10
TOTAL EXPENDITURES		$592,430.99
BALANCE		$0.00

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McKay First Nation, in the Province of Alberta, at a meeting held on the 27th day of May 2016.

– **Fort McKay First Nation**
Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 13th day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT MCKAY FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

AND WHEREAS the Council of the Fort McKay First Nation has enacted the *Fort McKay First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 24 of the *Fort McKay First Nation Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McKay First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McKay First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Fort McKay First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Fort McKay First Nation Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2016, at Fort McKay, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

Chief Jim Boucher

Councillor Raymond Powder

Councillor Gerald Gladue

Councillor Peggy Lacorde

Councillor Crystal McDonald

Councillor

FORT McKAY FIRST NATION
2016 PROPERTY TAX – ANNUAL BUDGET AND INTERIM BUDGET
2016 Estimated

Revenues:

Total Tax Levy:		$ 2,667,758.76
Arrears		$ 25,295.73
Credits		$ -
Penalties		$ 6,703.37
Tax Revenue		$ 2,699,757.86
Total Potential Revenue		$ 2,699,757.86

Expenditures:

	Estimate	
Community Development:		
Infrastructure Projects	$ 1,621,887.48	
Administration:		
Tax Administrator Salary/Appeal Board Fees	$ 18,959.98	
Tax Assessor Fees	$ 60,000.00	
Park Development:		
Maintenance	$ 593,946.73	
Utility Services	$ 269,975.79	
Contingency (5% of budget)	$ 134,987.89	
	$ 2,699,757.86	
Total Expenditures		$ 2,699,757.86
Carry Forward Income Unallocated from Previous Years		$ -
Surplus/Deficit from Previous Year		$ -
Other		$ -
Balance		-$ 0.00

Shawna Janvier
Tax Administrator

18-May-16
Date Compiled

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McKay First Nation, in the Province of Alberta, at a meeting held on the 27th day of May 2016.

– **Fort McKay First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 13th day of July 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT MCKAY FIRST NATION
TAX RATES BY-LAW 2016

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McKay First Nation enacted the *Fort McKay Property Assessment and Taxation By-law* on January 15, 2009;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McKay First Nation Tax Rates By-law 2016*.

2. Pursuant to Section 8 (1) of the *Fort McKay Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for 2016 shall be,

(a) for non-residential and linear property	2.12%
(b) for machinery and equipment	1.78%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 27th, 2016.

Chief Jim Boucher

Councillor Raymond Powder

Councillor Gerald Gladue

Councillor Peggy Lacorde

Councillor Crystal McDonald

Councillor

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McMurray #468 First Nation, in the Province of Alberta, at a meeting held on the 3rd day of November 2015.

- **Fort McMurray #468 First Nation**
  Annual Property Taxation Expenditure By-law, 2015

Dated at Gatineau, Quebec
this 7 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT MCMURRAY #468 FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

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

AND WHEREAS the Council of the Fort McMurray #468 First Nation has enacted the *Fort McMurray #468 First Nation Band Property Tax By-Law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 50 of the *Fort McMurray #468 First Nation Band Property Tax By-Law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McMurray #468 First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McMurray #468 First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Fort McMurray #468 First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Fort McMurray #468 First Nation Band Property Tax By-Law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 3 day of NOV, 2015, at FmFN, in the Province of ALBERTA.

A quorum of Council consists of (2) members of Council.

Chief [please spell out the name]

Councillor [please spell out the name]

RON KREUTZER

Councillor [please spell out the name]

Byron Bates

Councillor [please spell out the name]

Councillor [please spell out the name]

Councillor [please spell out the name]

SCHEDULE

FORT MCMURRAY #468 FIRST NATION

2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 9,449.10
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 9,449.10**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	
	b. General Administrative	$ 8,504.20
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	

5.	Community Development	
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	
7.	Fiscal Services	
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	
	a. Health	
	b. Social Programs and Assistance	
	c. Agriculture	
	d. Education	
	e. Other Service	
9.	Contingency Amounts	$ 944.90
TOTAL EXPENDITURES		**$ 9,449.10**
BALANCE		**Ø**

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McMurray #468 First Nation, in the Province of Alberta, at a meeting held on the 3rd day of November 2015.

- **Fort McMurray #468 First Nation**
  Tax Rates By-law 2015

Dated at Gatineau, Quebec
this 7 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT MCMURRAY #468 FIRST NATION
TAX RATES BY-LAW 2015

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McMurray #468 First Nation enacted the *Fort McMurray #468 First Nation Band Property Tax By-law* on February 11, 1997;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McMurray #468 First Nation Tax Rates By-law 2015*.

2. Pursuant to Section 11 of the *Fort McMurray #468 First Nation Band Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	1.45%
(b) for machinery and equipment	1.45%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on NOV 3, 2015.

Chief (Print Name Here) JON KREUTZER

Councillor (Print Name Here) Councillor (Print Name Here) Byron Bates

Councillor (Print Name Here) Councillor (Print Name Here)

Councillor (Print Name Here) Councillor (Print Name Here)

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Loon River First Nation, in the Province of Alberta, at a meeting held on the 20th day of May 2016.

- **Loon River First Nation**
  Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 31 day of August 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

LOON RIVER FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

AND WHEREAS the Council of the Loon River First Nation has enacted the *Loon River First Nation Property Assessment and Taxation Bylaw*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 51 of the *Loon River First Nation Property Assessment and Taxation Bylaw*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Loon River First Nation duly enacts as follows:

1. This By-law may be cited as the *Loon River First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Loon River First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Loon River First Nation Property Assessment and Taxation Bylaw*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Loon Lake, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

Bernadette Sharpe - Chief

Andrew Noskey - Councillor

Ivan Sawan - Councillor

Sandy Whitehead - Councillor

Tyler Letendre - Councillor

SCHEDULE

LOON RIVER FIRST NATION

2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 956,117.98
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 956,117.98**

PART 2: EXPENDITURES

1.	General Government Expenditures	
a.	Executive and Legislative	
b.	General Administrative	$ 520,000.00
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	

5.	Community Development		
	a.	Education	$ 138,000.00
	b.	Planning and Zoning	
	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	$ 250,000.00
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$ 48,117.98
TOTAL EXPENDITURES			**$ 956,117.98**
BALANCE			**$0**

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Loon River First Nation, in the Province of Alberta, at a meeting held on the 20th day of May 2016.

- **Loon River First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 31 day of August 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

LOON RIVER FIRST NATION
TAX RATES BY-LAW 2016

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Loon River First Nation enacted the *Loon River First Nation Property Assessment and Taxation By-law* on April 26, 2007;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Loon River First Nation Tax Rates By-law 2016*.

2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential and linear property	2.39%
(b) for machinery and equipment	1.97%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 20, 2016.

Bernadette Sharpe - Chief

Andrew Noskey - Councillor

Ivan Sawan - Councillor

Sandy Whitehead - Councillor

Tyler Letendre - Councillor

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Mikisew Cree First Nation, in the Province of Alberta, at a meeting held on the 14th day of December 2016.

- **Mikisew Cree First Nation Annual Property Taxation Expenditure By-law, 2016**

Dated at Ottawa, Ontario, this 11 day of January 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

MIKISEW CREE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

AND WHEREAS the Council of the Mikisew Cree First Nation has enacted the *Mikisew Cree First Nation Property Assessment and Taxation Bylaw*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 55 of the *Mikisew Cree First Nation Property Assessment and Taxation Bylaw*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

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

1. This By-law may be cited as the *Mikisew Cree First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law;

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Mikisew Cree First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*.

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Mikisew Cree First Nation Property Assessment and Taxation Bylaw*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 14th day of December, 2016, at Allison Bay Res., in the Province of Alberta.

A quorum of Council consists of (4) members of Council.

Steve Courtoreille, Chief

Edward Courtoreille, Councillor

Terry Marten, Councillor

Ronald Campbell, Councillor

Billy Joe Tuccaro, Councillor

Danny Mercredi, Councillor

Marina Whiteknife

Marina Whiteknife, Councillor

SCHEDULE A

MIKISEW CREE FIRST NATION
2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 16,628.10
TOTAL REVENUES		**$ 16,628.10**
PART 2: EXPENDITURES		
1.	General Government Expenditures	
a.	Executive and Legislative	
b.	General Administrative	$ 2,628.10
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3	Transportation	
a.	Roads and Streets	$10,000.00
b.	Snow and Ice Removal	$ 4,000.00
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	
a.	Education	

	b.	Planning and Zoning	
	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$
TOTAL EXPENDITURES			$ 16,628.10

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	$ **0.00**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Mikisew Cree First Nation, in the Province of Alberta, at a meeting held on the 14th day of December 2016.

- **Mikisew Cree First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 11 day of January 2017

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

MIKISEW CREE FIRST NATION
TAX RATES BY-LAW 2016

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Mikisew Cree First Nation enacted the *Mikisew Cree First Nation Property Assessment and Taxation By-law* on June 24, 1997;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Mikisew Cree First Nation Tax Rates By-law 2016*.

2. Pursuant to Section 11 of the *Mikisew Cree First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential 1.50%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on Dec 14th, 2016.

Steve Courtoreille, Chief

Edward Courtoreille, Councillor

Terry Marten, Councillor

Ronald Campbell, Councillor

Billy Joe Tuccaro, Councillor

Danny Mercredi, Councillor

Marina Whiteknife, Councillor

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Paul First Nation, in the Province of Alberta, at a meeting held on the 1st day of October 2015.

- **Paul Band First Nation**
  Annual Property Taxation Expenditure By-law, 2015

Dated at Gatineau, Quebec
this 18 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

PAUL FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

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

AND WHEREAS the Council of the Paul First Nation has enacted the *Wabamun Indian Reserve Property Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 52 of the *Wabamun Indian Reserve Property Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

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

1. This By-law may be cited as the *Paul First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this By-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Paul First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Wabamun Indian Reserve Property Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into

force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of OCTOBER, 2015, at PAUL FIRST NATION, in the Province of ALBERTA.

A quorum of Council consists of (_____) members of Council.

Chief Casey Bird

Councillor Aaron Bird

Councillor Russell Bird

Councillor Faron Bull

Councillor Simon D. House

Councillor Myrna Rabbit

SCHEDULE

PAUL FIRST NATION

2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 238,735.34
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 238,735.34**

PART 2: EXPENDITURES

1.	General Government Expenditures	$ 226,798.57
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	

5.	Community Development	
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	
7.	Fiscal Services	
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	
	a. Health	
	b. Social Programs and Assistance	
	c. Agriculture	
	d. Education	
	e. Other Service	
9.	Contingency Amounts	$ 11,936.77
TOTAL EXPENDITURES		**$ 226,735.34**
BALANCE		**0.00**

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Paul First Nation, in the Province of Alberta, at a meeting held on the 11th day of October 2015.

- **Paul Band First Nation**
  Wabamun Indian Reserve Tax Rates Resolution 2015

Dated at Gatineau, Quebec
this 18 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Paul First Nation
2015 Tax Rates

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Paul Band enacted the *Wabamun Indian Reserve Property Taxation By-law* on February 26, 1973;

THEREFORE BE IT RESOLVED that the following by-law is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

Pursuant to section 51 of the *Wabamun Indian Reserve Property Taxation By-law*, the 2015 tax rates to be applied against the assessed value of property shall be:

(a)	for non-residential property	1.90%
(b)	for machinery and equipment	1.30%

This resolution is hereby enacted by Council at a duly convened meeting held on OCT. 11, 2015.

Chief Casey Bird

Councillor Aaron Bird

Councillor Russell Bird

Councillor Faron Bull

Councillor Simon D. House

Councillor Myrna Rabbit

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Paul First Nation, in the Province of Alberta, at a meeting held on the 6th day of July 2016.

Paul First Nation
Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 19th day of September 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

PAUL FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

AND WHEREAS the Council of the Paul First Nation has enacted the *Wabamun Indian Reserve Property Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 52 of the *Wabamun Indian Reserve Property Taxation By-law* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

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

1. This By-law may be cited as the *Paul First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Paul First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Wabamun Indian Reserve Property Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into

force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 6th day of July, 2016, at Paul First Nation, in the Province of Alberta.

A quorum of Council consists of (4) members of Council.

Chief [please spell out the name]

Councillor [please spell out the name]

Councillor [please spell out the name]

Councillor [please spell out the name]

Councillor [please spell out the name]

Councillor [please spell out the name]

SCHEDULE
PAUL FIRST NATION
2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 238,487.55
TOTAL REVENUES		**$ 238,487.55**

PART 2: EXPENDITURES

1.	General Government Expenditures	$ 226,563.17
a.	Executive and Legislative	
b.	General Administrative	
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	
a.	Education	

b.	Planning and Zoning	
c.	Community Planning	
d.	Economic Development Program	
e.	Tourism	
f.	Trade and Industry	
g.	Land Rehabilitation and Beautification	
h.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Recycling	
e.	Other Environmental Services	
7.	Fiscal Services	
a.	Long-term Payments to the First Nations Finance Authority	
b.	Interim Financing Payments to the First Nations Finance Authority	
c.	Other Payments	
d.	Accelerated Debt Payments	
e.	Other Fiscal Services	
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Education	
e.	Other Service	
9.	Contingency Amounts (5% of budget)	$ 11,924.38
TOTAL EXPENDITURES		**$ 238,487.55**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0.00**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Paul First Nation, in the Province of Alberta, at a meeting held on the 6th day of June 2016.

- **Paul First Nation**
  Wabamun Indian Reserve Tax Rates Resolution 2016

Dated at Ottawa, Ontario, this 19th day of September 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Paul First Nation
Band Council Resolution
2016 Tax Rates

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Paul Band enacted the *Wabamun Indian Reserve Property Taxation By-law* on February 26, 1973;

THEREFORE BE IT RESOLVED that the following by-law is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

Pursuant to section 51 of the *Wabamun Indian Reserve Property Taxation By-law*, the 2016 tax rates to be applied against the assessed value of property shall be:

(a) for non-residential property 1.93%
(b) for machinery and equipment 1.32%

This resolution is hereby enacted by Council at a duly convened meeting held on June 6, 2016.

Chief (Insert Name)

Councillor (Insert Name)

Councillor (Insert Name)

Councillor (Insert Name)

Councillor (Insert Name)

Councillor (Insert Name)

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Saddle Lake Cree Nation, in the Province of Alberta, at a meeting held on the 2nd day of June 2015.

- **Saddle Lake Cree Nation**
  Property Assessment and Taxation By-law, 2015

Dated at Gatineau, Quebec
this 15 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SADDLE LAKE CREE NATION PROPERTY ASSESSMENT AND TAXATION BY-LAW, 2015

SADDLE LAKE CREE NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW, 2015

PART I Citation
PART II Definitions and References
PART III Administration
PART IV Assessed Value
PART V Requests for Information and Inspections
PART VI Assessment Roll and Assessment Notice
PART VII Corrections to Assessment Roll
PART VIII Reconsideration of Assessment
PART IX Assessment Review Board
PART X Appeal to Assessment Review Board
PART XI Liability for Taxation
PART XII Exemptions from Taxation
PART XIII Grants and Tax Abatement
PART XIV Levy of Tax
PART XV Periodic Payments
PART XVI Payment Receipts and Tax Certificates
PART XVII Interest
PART XVIII Revenues and Expenditures
PART XIX Collection and Enforcement
PART XX Seizure and Sale of Personal Property
PART XXI Seizure and Assignment of Taxable Property
PART XXII Cancellation of Interest in Land
PART XXIII Forfeiture
PART XXIV Discontinuance of Services
PART XXV Service and Local Improvement Taxes
PART XXVI General Provisions

SCHEDULES:

I Property Classes
II Request for Information by Assessor
III Notice of Assessment Inspection
IV Declaration of Purpose for the Use of Assessment Information
V Assessment Notice
VI Request for Reconsideration of Assessment
VII Notice of Appeal to Assessment Review Board
VIII Notice of Withdrawal
IX Notice of Hearing
X Order to Attend Hearing/Produce Documents

XI Form of Assessor Certification
XII Request for Information by Tax Administrator
XIII Tax Notice
XIV Tax Certificate
XV Tax Arrears Certificate
XVI Costs Payable by Debtor Arising from Enforcement Proceedings
XVII Notice of Seizure and Sale of Personal Property
XVIII Notice of Sale of Seized Personal Property
XIX Notice of Seizure and Assignment of Taxable Property
XX Notice of Sale of a Right to Assignment of Taxable Property
XXI Notice of Cancellation of Interest in Land
XXII Certificate of Cancellation of Interest in Land

WHEREAS:

A. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the council of a first nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

B. The Council of the Saddle Lake Cree Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes; and

C. Nothing in this by-law shall be construed so as to diminish, abrogate, or derogate from the Aboriginal or Treaty Rights of the Saddle Lake Cree Nation, including Aboriginal and Treaty Rights within the meaning of section 25 and subsection 35(1) of *the Constitution Act, . 1982;*

NOW THEREFORE the Council of the Saddle Lake Cree Nation duly enacts as follows:

PART I
CITATION

Citation

1. This By-law may be cited as the *Saddle Lake Cree Nation Property Assessment and Taxation By-law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this By-law:

"assessable property" means property in respect of which an assessment has been or may be prepared under this By-law;

"assessed value" means the market value of an interest in land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this By-law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with section 20;

"assessment roll" means an assessment roll prepared pursuant to this By-law and includes a supplementary assessment roll and an amended assessment roll;

"assessment year" means the year prior to the taxation year;

"assessor" means a person appointed by Council under subsection 3(1);

"Certificate of Cancellation of Interest in Land" means a certificate containing the information set out in Schedule XXII;

"Certificate of Forfeiture" means a certificate containing the information set out in Schedule XXIV;

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this By-law;

"Council" has the meaning given to that term in the *Indian Act*;

"debtor" means a person liable for unpaid taxes imposed under this By-law;

"expenditure by-law" means a means a by-law made pursuant to section 83 of the *Indian Act* to authorize the expenditure of tax revenues;

"First Nation" means the Saddle Lake Cree Nation, being a band as defined under the *Indian Act*;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land;

(b) is in actual occupation of the interest in land;

(c) has any right, title, estate or interest in the interest in land; or

(d) is a trustee of the interest in land;

"improvement" means

(a) a structure,

(b) any thing attached or secured to a structure that would be transferred without special mention by transfer or sale of the structure,

(c) a manufactured home, mobile home, modular home or travel trailer, and

(d) machinery and equipment;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 21(1) and 21(2) of the *Indian Act*;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Cancellation of Interest in Land" means a notice containing the information set out in Schedule XXI;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule XXV;

"Notice of Forfeiture" means a notice containing the information set out in Schedule XXIII;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule XX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule XVIII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule XIX;

"Notice of Seizure and Sale of Personal Property" means a notice containing the information set out in Schedule XVII;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means notice containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this By-law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association and corporation, and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(1) for the purposes of assessment and taxation;

"Province" means the province of Alberta;

"registry" means any land registry in which interests in land are registered;

"Request for Information by Assessor" means a notice containing the information set out in Schedule II;

"Request for Information by Tax Administrator" means a notice containing the information set out in Schedule XII;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"supplementary Assessment Notice" means a notice containing the information required under subsection 18(9);

"supplementary assessment roll" means an assessment roll under subsections 18(5) and 18(6);

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"tax administrator" means the person appointed by Council to that position under subsection 3(3);

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule XV;

"Tax Certificate" means a certificate containing the information set out in Schedule XIV;

"Tax Notice" means a notice containing the information set out in Schedule XIII;

"tax roll" means a list prepared pursuant to this By-law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this By-law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" includes all taxes imposed, levied, assessed or assessable under this By-law, and all interest and costs added to taxes under this By-law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this By-law, references to a Part (e.g. Part I), section (e.g. section 2), subsection (e.g. subsection 3(1)) paragraph (e.g. paragraph 5(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this By-law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor and Tax Administrator

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this By-law and such other duties as set out in this By-law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

(3) Council must, by resolution, appoint a tax administrator to administer this By-law on the terms and conditions set out in the resolution.

(4) The tax administrator must fulfill the responsibilities given to the tax administrator under this By-law.

(5) The tax administrator's responsibilities include the collection of taxes and the enforcement of payment under this By-law.

(6) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

Application of By-law

4. This By-law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under this By-law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) An assessment must be an estimate of the value of an interest in land on July 1 of the assessment year.

(3) For the purposes of assessing interests in land, the assessor must, in a fair and equitable manner,

(a) follow the procedures set out in the Provincial assessment legislation, or

(b) where there are no such procedures, the assessor must take into consideration assessments of property on the reserve that are similar to the property being assessed.

(4) Each assessment of non-linear property must reflect the

(a) characteristics and physical condition of the interest in land on December 31 of the assessment year; and

(b) valuation standard that would apply under the Provincial regulations for that interest in land if it were located off the reserve.

(5) Each assessment of a railway must be based on a report provided by December 31 to the First Nation by the holder or the person that operates the railway, showing the

(a) amount of land on the reserve occupied by the railway for roadway; and

(b) amount of land on the reserve occupied by the railway for purposes other than roadway.

(6) If the person who received the request does not provide the report required by subsection (5), the assessor must prepare the assessment using whatever information is available about the railway.

(7) Unless subsection (6) applies, an assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

(8) No assessment is to be prepared for

(a) linear property that is under construction but not completed on or before October 31 of the assessment year, unless it is capable of being used for the transmission of gas, oil or electricity;

(b) new improvements that are intended to be used for or in connection with a manufacturing or processing operation and are not completed or in operation on or before December 31 of the assessment year; or

(c) new improvements that are intended to be used for the storage of materials manufactured or processed by the improvements referred to in paragraph (b), if the improvements are not completed or in operation on or before December 31 of the assessment year.

(9) Each assessment of linear property must reflect

(a) the valuation standard that would apply under the Provincial regulations for that interest in land if it were located off the reserve; and

(b) the specifications and characteristics of the linear property on October 31 of the assessment year in respect of the linear property, as contained in

(i) the records of the Alberta Energy and Utilities Board; or

(ii) the report requested by the assessor under subsection (10).

(10) If the assessor considers it necessary, the assessor may request the holder or the operator of linear property to provide a report relating to that property setting out the information requested by the assessor.

(11) On receiving a request under subsection (10), the person who received the request must provide the report not later than December 31 of the assessment year.

(12) If the person who received the request does not provide the report in accordance with subsection (11), the assessor must prepare the assessment using whatever information is available about the linear property.

(13) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(14) The assessor must provide, to any holder of assessable property who requests it, sufficient information to show how the assessor prepared the assessment of that person's property.

(15) Except as otherwise provided in this By-law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, standards, rates, rules and formulas established under Provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules, practices and guidelines used by assessors in the Province for conducting assessments off the reserve.

Property Classes

6.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment and taxation under this By-law.

(2) The property classes established under subsection (1) are set out in Schedule I, and the assessor must use the provincial classification rules for each property class.

(3) When preparing an assessment of property, the assessor must assign one or more of the property classes to the property.

(4) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

7.(1) The assessor may, for any purpose related to the administration of this By-law, deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide the requested information to the assessor within fourteen (14) days from the date of delivery, or a longer period as specified in the notice.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

8.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI
ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

9.(1) On or before May 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this By-law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under this By-law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

10. On completion of an assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this By-law; and

(b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

11.(1) Where the assessor amends the assessment roll to correct errors and omissions, reflect reconsideration decisions and implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment roll; and

(b) report the change or correction to Council.

(2) Where the assessment roll is amended under this By-law, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 10.

(3) The assessor must not amend the assessment roll contrary to an order or direction of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

12. An assessment roll is effective on certification and, unless amended in accordance with this By-law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to give any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

Inspection and Use of Assessment Roll

13.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

14.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under section 13 or are otherwise accessible to the public.

Chargeholders

15.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

16.(1) The tax administrator must, on or before May 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the tax administrator.

(3) A person whose name appears in the assessment roll must give written notice to the tax administrator [assessor] of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) If there is an error, omission or misdescription in any of the information shown on an Assessment

Notice, the tax administrator may prepare and send an amended Assessment Notice to all persons named on the assessment roll in respect of that interest in land.

(7) Subject to subsection 13(2) and subsection (8), the tax administrator must provide to any person who requests it the information contained in the current Assessment Notice.

(8) Where information has been omitted or obscured under subsection 14(1), the assessor must omit that information from a notice provided under subsection (7).

(9) The Assessment Notice and the Tax Notice relating to the same property may be mailed together or combined into one notice.

PART VII

CORRECTIONS TO ASSESSMENT ROLL

Corrections to Assessment Roll

17.(1) Where the assessor determines that

(a) there is an error, omission or misdescription in any of the information shown on the assessment roll,

(b) no assessment has been prepared for an assessable property, or

(c) property that was exempt from taxation under this By-law has become taxable or taxable property has become exempt from taxation,

the assessor must make the necessary correction or amendment to the assessment roll and mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

(2) The assessor must not make an amendment to the assessment roll after December 31 of the current taxation year.

Supplementary Assessments

18.(1) The assessor must prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate during the taxation year.

(2) The assessor must prepare supplementary assessments for other improvements if

(a) they are completed in the taxation year;

(b) they are occupied during all or any part of the taxation year; or

(c) they are moved onto the reserve during the taxation year.

(3) A supplementary assessment must reflect the

(a) value of an improvement that has not been previously assessed; or

(b) increase in the value of an improvement since it was last assessed.

(4) Supplementary assessments must be prepared in the same manner as assessments prepared under this By-law, but must be prorated to reflect only the number of months during which the improvement is complete, occupied, in operation or located on the reserve, including the whole of the first month in which the improvement was completed, occupied, began to operate or was moved onto the reserve.

(5) The assessor must prepare a supplementary assessment roll on or before December 31 in the taxation year in which supplementary assessments are prepared.

(6) A supplementary assessment roll must include the same information required to be shown on the assessment roll, and the date that the improvement

(a) was completed, occupied, or moved onto the reserve, or

(b) began to operate.

(7) The duties imposed on the assessor with respect to the assessment roll and the provisions of this By-law relating to assessments and assessment rolls, so far as they are applicable, apply to supplementary assessments and supplementary assessment rolls.

(8) The assessor must, no later than December 31 in the taxation year in which a supplementary assessment roll is prepared,

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) prepare a supplementary Assessment Notice for every assessed improvement shown on the supplementary assessment roll; and

(c) mail a supplementary Assessment Notice to every person named on the supplementary assessment roll in respect of each assessed improvement affected.

(9) A supplementary Assessment Notice must contain the information

(a) set out in Schedule V; and

(b) required under subsection (6).

(10) For clarity, this section does not apply to linear property and the assessor must not prepare supplementary assessments for linear property.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this By-law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this By-law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this By-law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

21.(1) The First Nation must remunerate

(a) the chair for his or her services at a rate of 250 dollars ($250) per day,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 20(2), for his or her services at a rate of 200 dollars ($200) per day, and

(c) a member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at a rate of 200 dollars ($200) per day,

for time spent on activities of the Assessment Review Board required under this By-law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this By-law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this By-law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this By-law in good faith and in accordance with the terms of this By-law.

Duty of Member

26. In performing their duties under this By-law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

27. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is the First Nation office.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under this By-law.

(4) Where an appeal is commenced with respect to an assessment amended under section 17, the appeal must be confined to the amendment.

(5) Where an appeal is commenced with respect to a supplementary assessment under section 18, the appeal must be confined to the supplementary assessment.

(6) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

31. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

32. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily

schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this By-law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this By-law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of 6 dollars ($6).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to the assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 48(1).

PART XI

LIABILITY FOR TAXATION

Tax Liability

51.(1) Except as provided in Part XII, all interests in land are subject to taxation under this By-law.

(2) Taxes levied under this By-law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this By-law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this By-law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this By-law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this By-law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest and costs as provided in this By-law.

Tax Refunds

52.(1) Where a person is taxed in excess of the proper amount, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this By-law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1, and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART XII
EXEMPTIONS FROM TAXATION

Exemptions

53.(1) The following interests in land are exempt from taxation under this By-law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property, other than a student dormitory, used in connection with school purposes, not operated for profit;

(d) property held by a religious body and used chiefly for divine service, public worship or religious education, and any property held by the religious body and used only as a parking area in connection with these purposes;

(e) property, other than a student dormitory, used in connection with a hospital, not operated for profit;

(f) property, other than a student dormitory, used as a university, technical institute or public college, not operated for profit;

(g) property used to provide housing accommodation for senior citizens, not operated for profit; and

(h) property consisting of the following:

(i) land, to a maximum of 10 hectares, that is used as a cemetery; and

(ii) any improvement on land described in subparagraph (i) that is used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where the interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.]

(3) The exemptions in paragraphs (1)(c) to (h) apply only to that portion of a property that is used for the purposes for which the exemption is given.

(4) Where a property contains one or more parts that are exempt from taxation, the taxes are recoverable against the entire property.

PART XIII
GRANTS AND TAX ABATEMENT

Annual Grants

54.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) [set out qualifying criteria for other grant programs].

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure by-law.

PART XIV
LEVY OF TAX

Tax Levy

55.(1) On or before May 15 in each taxation year, Council must adopt a By-law pursuant to section 83 of the *Indian Act* setting the rate of tax to be applied to each property class.

(2) A By-law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this By-law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual By-law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

56.(1) Taxes are due and payable on or before June 30 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Saddle Lake Cree Nation.

Tax Roll

57.(1) On or before May 15 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this By-law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this By-law; and

(b) the amount of any unpaid taxes from previous taxation years.

(4) The fact that information required to be shown on the tax roll is omitted or that information shown contains an error, omission or misdescription does not invalidate the roll or any other information shown on the tax roll.

Annual Tax Notices

58.(1) On or before May 31 of each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this By-law; and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under section 15 and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under section 63.

(7) The Tax Notice and the Assessment Notice relating to the same property may be mailed together or may be combined into one notice.

(8) If it is discovered that there is an error, omission or misdescription in any of the information shown on a Tax Notice, the tax administrator may prepare and send an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection (1).

Amendments to Tax Roll and Tax Notices

59.(1) Where the assessment roll has been amended in accordance with this By-law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 58(1).

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 58(1).

(3) If it is discovered that no tax has been imposed on a taxable property, the First Nation may impose the tax for the current year only and the tax administrator must prepare and send a Tax Notice to every person to whom a Tax Notice must be sent under subsection 58(1).

(4) If property that was exempt from taxation becomes taxable or taxable property becomes exempt from taxation, the tax administrator must correct the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 58(1).

(5) Where the taxable status of a property changes, the tax imposed in respect of it must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

(6) The tax administrator must record on the tax roll the date of every entry made under this section.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 52.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and interest must not be added in that period.

Supplementary Taxes

60.(1) Where a supplementary assessment roll is prepared, the tax administrator must prepare a supplementary tax roll, which may be a continuation of the supplementary assessment roll or may be separate from that roll.

(2) A supplementary tax roll must show

(a) the same information that is required to be shown on the tax roll; and

(b) the date for determining the tax that may be imposed on the improvements.

(3) The tax administrator must, no later than December 31 in the taxation year in which a supplementary tax roll is prepared,

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person to whom a Tax Notice must be sent under subsection 58(1).

(4) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this By-law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

Subdivision

61.(1) If a property is subdivided, by lease or other legal instrument, before a Tax Notice is mailed in respect of that property, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under this By-law; and

(b) on making an apportionment under paragraph (a), record the apportionment in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

62.(1) The tax administrator may deliver a Request for Information by Tax Administrator to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART XV
PERIODIC PAYMENTS

Taxes as a Percentage of Rental Payment

63.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART XVI
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

64.(1) On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

65.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is 6 dollars ($6) for each tax roll folio searched.

PART XVII
INTEREST

Interest

66. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at one percent (1%) per month or portion of month, compounded monthly, and the interest added is, for all purposes, deemed to be part of the taxes.

Application of Payments

67. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to interest added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XVIII
REVENUES AND EXPENDITURES

Revenues and Expenditures

68.(1) All revenues raised under this By-law must be placed in a separate account, separate from other moneys of the First Nation.

(2) Revenues raised include:

(a) taxes, including for clarity interest and costs as set out in this By-law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this By-law must be made under authority of an expenditure by-law.

Reserve Funds

69.(1) Reserve funds established by Council must

(a) be established in an expenditure by-law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure by-law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure by-law.

(5) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIX
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

70.(1) The liability referred to in subsection 51(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this By-law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this By-law, the tax administrator may apply to a court of competent jurisdiction for a remedy,

notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XX, XXI, XXII, XXIII or XXIV of this By-law, the tax administrator must obtain authorization from Council by resolution.

Tax Arrears Certificate

71.(1) Before taking any enforcement measures or commencing enforcement proceedings under Parts XX, XXI, XXII, XXIII or XXIV, the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

72.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this By-law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or registration in a register.

Delivery of Documents in Enforcement Proceedings

73.(1) This section applies to this Part and Parts XX, XXI, XXII, XXIII and XXIV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the

personal property registered under the laws of the Province.

PART XX

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

74.(1) If taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this By-law.

(3) The costs payable by the debtor under subsection (1) are set out in Schedule XVI.

Notice of Seizure and Sale

75.(1) Before proceeding under subsection 74(1), the tax administrator must deliver a Notice of Seizure and Sale of Personal Property to the debtor.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale of Personal Property, the tax administrator may request a sheriff, bailiff or By-law enforcement officer to seize any personal property that is located on the reserve and described in the Notice of Seizure and Sale of Personal Property, except for property exempt from seizure under subsection 74(2).

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Seized Personal Property

76.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

77.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 76(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

78. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

79.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money

until the rights of the parties have been determined.

PART XXI

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

80.(1) If taxes remain unpaid for more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must

(a) deliver a Notice of Seizure and Assignment of Taxable Property to the debtor;

(b) deliver a copy of the Notice of Seizure and Assignment of Taxable Property to any locatee with an interest in the taxable property;

(c) deliver a copy of the Notice of Seizure and Assignment of Taxable Property to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph 86(4)(b); and

(d) deliver to the Minister of Indian Affairs and Northern Development a copy of the Notice of Seizure and Assignment of Taxable Property, and a request for consent from the Minister to the seizure and assignment of taxable property, if required.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may, with the consent of the Minister of Indian Affairs and Northern Development if required, sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

81.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 85(1) plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

82.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to the Minister

83. The tax administrator must without delay notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this By-law.

Subsisting Rights

84. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 85(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to:

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right of way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

85.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1)

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

Assignment of Taxable Property

86.(1) Subject to a redemption under subsection 85(1), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 82(3).

(2) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(3) The tax administrator must register an assignment of any taxable property assigned in accordance with this By-law in every registry in which the taxable property is registered at the time of the assignment.

(4) An assignment under subsection (1) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or

those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is deemed final under subsection (1), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(5) Upon an assignment under subsection (1), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

87.(1) At the end of the redemption period, the proceeds from the sale of a right to an assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by the First Nation

88.(1) If the right to assignment of the taxable property is purchased by the First Nation under subsection 82(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this By-law.

PART XXII

CANCELLATION OF INTEREST IN LAND

Authorization

89. Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued, the tax administrator may, in accordance with this Part, cancel the interest in land held by the debtor in respect of which the taxes are due.

Notice of Cancellation of Interest in Land

90. Before proceeding under section 89, the tax administrator must deliver a Notice of Cancellation of Interest in Land to the debtor, and deliver a copy of the Notice to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph 91(2)(c).

Cancellation of Interest

91.(1) If the debtor does not pay all taxes owing, including interest and costs, within six (6) months after the Notice of Cancellation of Interest in Land is delivered to the debtor, the tax administrator must

(a) obtain the consent of the Minister of Indian Affairs and Northern Development to the cancellation, if required;

(b) register a Certificate of Cancellation of Interest in Land in the registry in which the taxable property is registered at the time the Certificate is issued; and

(c) deliver the Certificate of Cancellation of Interest in Land to the debtor, and deliver a copy of the Certificate to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph (2)(c).

(2) Once the tax administrator has fulfilled the requirements under subsection (1), and without

further notice,

(a) the interest in land held by the debtor is cancelled;

(b) the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, is extinguished; and

(c) all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, are extinguished, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(3) On cancellation under subsection (2), any remaining debt of the debtor with respect to the taxable property is cancelled.

(4) The costs payable by the debtor under subsection (1) are set out in Schedule XVI.

PART XXIII

FORFEITURE

Authorization

92. Where taxes remain unpaid for more than twenty-four (24) months after a Tax Arrears Certificate is issued, the tax administrator may, in accordance with this Part, levy the amount of unpaid taxes by way of the forfeiture of the interest in land in respect of which taxes are due.

Notice of Forfeiture

93. Before proceeding under section 92, the tax administrator must deliver a Notice of Forfeiture to the debtor, and deliver a copy of the Notice to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph 94(3)(b).

Forfeiture

94.(1) If the debtor does not pay all taxes owing, including interest and costs, on or before the later of December 1 of the year in which the Notice of Forfeiture is delivered, and forty (40) days after the Notice is delivered, the tax administrator must

(a) obtain the consent of the Minister of Indian Affairs and Northern Development to the forfeiture, if required;

(b) register a Certificate of Forfeiture in the registry in which the taxable property is registered at the time the Certificate is issued; and

(c) deliver the Certificate of Forfeiture to the debtor, and deliver a copy of the Certificate to any locatee with an interest in the taxable property and to any holder of a charge registered in the registry against the taxable property that may be extinguished under paragraph (3)(b).

(2) Once the tax administrator has fulfilled the requirements under subsection (1), the interest in land is absolutely forfeited to, and vested in, the First Nation.

(3) A forfeiture and vesting under subsection (2) operates

(a) as a transfer of the taxable property to the First Nation from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of the debtor, every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time of forfeiture under subsection (2), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(4) If any taxes remain unpaid on the deadline referenced in subsection (1), the payment of those

taxes does not prevent forfeiture unless the payment

(a) includes all taxes then due and payable, including interest and costs; and

(b) is made before forfeiture occurs under subsection (2).

(5) The costs payable by the debtor under subsection (1) are set out in Schedule XVI.

Payment and Extinguishment of Debt

95. Upon forfeiture under subsection 94(2), any remaining debt of the debtor with respect to the taxable property is extinguished.

PART XXIV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

96.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this By-law or any property taxation by-law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XXV
SERVICE AND LOCAL IMPROVEMENT TAXES

Service and Local Improvement Taxes

97. Council may, by by-law pursuant to section 83 of the *Indian Act*, impose service and local improvement taxes to all or any part of the reserve, and the exemptions in Part XII do not apply to such taxes except as specifically provided in such a by-law.

PART XXVI
GENERAL PROVISIONS

Disclosure of Information

98.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this By-law must not disclose the information or records except

(a) in the course of administering this By-law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator or the assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

99. Notwithstanding section 98, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

100. Nothing under this By-law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this By-law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, the tax roll or any notice given under this By-law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

101.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this By-law after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit described in subsection (1), then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

102.(1) Where in this By-law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll for matters relating to assessment, and on the taxation roll for matters relating to taxation;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll for matters relating to assessment, and on the taxation roll for matters relating to taxation.

(2) Except where otherwise provided in this By-law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

103.(1) The provisions of this By-law are severable, and where any provision of this By-law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must

be severed from the remainder of this By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.

(2) Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this By-law that are in the singular include the plural, and words in the plural include the singular.

(4) This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this By-law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

104. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 2 day of June, 2015, at Saddle Lake, in the Province of Alberta.

A quorum of Council consists of (5) members of Council.

Chief – Leonard Jackson

Councillor – Jason Whiskeyjack

Councillor – Charlene Houle-White

Councillor – Shannon Houle

Councillor – Dennis Steinhauer

Councillor – John Large

Councillor – Terry Cardinal

Councillor – John Shirt

Councillor – Herb Cardinal

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Non-Residential (including linear)

Class 3 - Farmland

Class 4 - Machinery and Equipment

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE _____ FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section __ of the _____ *First Nation Property Assessment and Taxation By-law, 20__* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days after the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the _____ First Nation

Dated: _____, 20__ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section __ of the _____ *First Nation Property Assessment and Taxation By-law, 20__* , the assessor for the _____ First Nation proposes to conduct an inspection of the above-referenced assessable property on _____ , 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____

Assessor for the _____ First Nation

Dated: _____ , 20__ .

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the _____ *First Nation Property Assessment and Taxation By-law, 20__* ;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____

[please print name]

Dated: _____ , 20__

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____ First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the _____ *First Nation Property Assessment and Taxation By-law, 20__* . Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the _____ *First Nation Property Assessment and Taxation By-law, 20__* .

_____

Tax Administrator for the _____ First Nation

Dated: _____ , 20___ .

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the _____ First Nation

[address]

PURSUANT to the provisions of the _____ *First Nation Property Assessment and Taxation By-law, 20__* , I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the _____ First Nation

[address]

PURSUANT to the provisions of the _____ *First Nation Property Assessment and Taxation By-law, 20__*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of _____ dollars ($__) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the _____ First Nation

[address]

PURSUANT to the provisions of the _____ *First Nation Property Assessment and Taxation By-law, 20__* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

_____

(Signature of chair, Assessment Review Board)

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20__

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____ First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollars ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board___ .

Dated: _____, 20

SCHEDULE XI

FORM OF ASSESSOR CERTIFICATION

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the _____ First Nation, hereby certify that this is the _____ First Nation [supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the _____ *First Nation Property Assessment and Taxation By-law, 20__* .

_____

(Signature of Assessor)

Dated _____ , 20__ at _____ , _____
(City) (Province)

SCHEDULE XII

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE _____ FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to subsection ____ of the _____ *First Nation Property Assessment and Taxation By-law, 20__*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the _____ First Nation

Dated: _____ , 20___ .

SCHEDULE XIII

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____

(description of interest in land)

PURSUANT to the provisions of the _____ *First Nation Property Assessment and Taxation By-law, 20__*, taxes in the amount of $_____ are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ **[Note to First Nation: if taxes are paid in conjunction with lease payments, insert the following instead: "Pursuant to Part XV of the _____ *First Nation Property Assessment and Taxation By-law, 20__*, taxes are due and payable in conjunction with periodic lease payments on or before _____."]** Payments for unpaid taxes and interest are past due and must be paid immediately.

Payments must be made at the offices of the _____ First Nation, located at **[address]** during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur interest in accordance with the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value	$_____
Taxes (current year)	$_____
Unpaid Taxes (previous years)	$_____
Interest	$_____
Total Payable	$_____

_____

Tax Administrator for the _____First Nation

Dated: _____ , 20___ .

SCHEDULE XIV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20___*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this Certificate.

OR

That unpaid taxes, including interest and costs in the amount of: $_____ are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XV

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*, I hereby certify as follows:

That taxes and interest are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on of before _____, no further interest will be assessed on this amount.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of ____percent (_____%) per month, compounded monthly.

Payments must be made at the offices of the _____ First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the _____ First Nation

Dated: _____ , 20__

SCHEDULE XVI

COSTS PAYABLE BY DEBTOR ARISING FROM ENFORCEMENT PROCEEDINGS

For costs arising from enforcement proceedings under Parts XX, XXII and XXIII:

1.	For preparation of notices	$_____
2.	For service of notices on each person or place by the First Nation	$_____
3.	For service of a notice on each person or place by a process server, bailiff or delivery service, if required	Actual Cost
4.	Advertising in newspaper, if required	Actual Cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule:	$___per person per hour
6.	Actual costs incurred by the First Nation for the seizure, storage, and sale of personal property will be charged based on receipts.	

SCHEDULE XVII

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this Notice may result in the tax administrator, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*, seizing the personal property described as follows:

[general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the _____ First Nation

Dated: _____ , 20__

SCHEDULE XVIII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, interest and costs owed to the _____ First Nation will take place on ____ , 20___ at ____ o'clock at _____ [location].

The following personal property, seized pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of security interests in the property and to the First Nation in order of their priority under applicable provincial laws. Any moneys received from the sale of the seized property that are in excess of these amounts owing will be paid to the debtor.

_____

Tax Administrator for the _____ First Nation

Dated: _____ , 20__

SCHEDULE XIX

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

TAKE NOTICE that taxes and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*, and with the consent of the Minister of Indian Affairs and Northern Development, if required, seizing and selling the taxable property by public auction or tender as follows:

1. The public auction or tender, including any conditions that are attached to the acceptance of a bid to purchase the taxable property, shall be conducted in accordance with the procedures prescribed by the Council of the _____ First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes and interest payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property unless it is necessary to adjourn in which case a further notice will be published.

6. If the First Nation does not receive a bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the taxable property for the amount of the upset price.

7. The debtor may redeem the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%) any time within three (3) months after the holding of the public auction or tender in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the taxable property is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable.

The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the _____ First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of any sale of the right to the assignment of taxable property and of any redemption of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is registered, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, and then to any other holders of registered interests in the taxable property in order of their priority at law, and any remaining proceeds must be paid to the debtor in accordance with the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____. 20__.

AND TAKE NOTICE that unpaid taxes, including interest, in the amount of _____dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the taxable property will be conducted by public [auction/tender] **[Note to First Nation: specify whether sale will be by auction or tender throughout this Notice]** for unpaid taxes and interest owed to the _____ First Nation.

The public [auction/tender] will take place on:

_____, 20__ at _____ o'clock at _____ [insert location].

The tax administrator will conduct the public [auction/tender] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public [auction/tender], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the _____ First Nation as set out in this Notice.

3. If at the [auction/tender] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%) any time within three (3) months after the holding of the public [auction/tender] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the taxable property is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian Affairs and Northern Development. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

6. Council of the _____ First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of any sale of the taxable property and of any redemption of the taxable property.

7. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. A sale of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is registered, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

9. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, and then to any other holders of registered interests in the taxable property in order of their priority at law, and any remaining proceeds must be paid to the debtor in accordance with the _____ *First Nation Property Assessment and Taxation By-law, 20__*

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XXI

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____

(insert debtor's name)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

TAKE NOTICE that taxes, including interest and costs, in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property as of the date of this Notice.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Unless the above-noted outstanding taxes, interest and costs, and all subsequent taxes levied on the taxable property, are paid in full on or before _____, 20__ , the interest you hold in the taxable property will be absolutely and unconditionally cancelled in accordance with section ___ of the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

2. Upon the cancellation of your interest in the taxable property, you will be required to immediately vacate the taxable property.

3. Upon cancellation of your interest in the taxable property, all rights, title and interests which you have in respect of the taxable property, or which are claimed by a previous holder of the taxable property and those claiming under a previous holder, will be extinguished.

4. Upon cancellation of your interest in the taxable property, all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the cancellation, whether or not registered, will be extinguished.

AND TAKE NOTICE that you may prevent cancellation by paying all taxes due and payable, including interest and costs, to the _____ First Nation on or before _____, 20__.

_____

Tax Administrator for the _____ First Nation

Dated: _____ , 20__

SCHEDULE XXII

CERTIFICATE OF CANCELLATION OF INTEREST IN LAND

DESCRIPTION OF INTEREST IN LAND:_____
(the "taxable property")

I, _____ , tax administrator for the _____ First Nation, hereby certify that resulting from the failure of _____ [insert name of debtor] (the "Debtor") to pay the outstanding tax debt owing on the above-referenced taxable property, the debtor's interest in the taxable property is absolutely and unconditionally cancelled, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

This Certificate certifies that:

1. The right, title and interest of the Debtor, every previous holder of the taxable property, and those claiming under a previous holder, is extinguished.

2. All claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the cancellation, whether or not registered, are extinguished.

_____

Tax Administrator for the _____ First Nation

Dated: _____ , 20__

SCHEDULE XXIII

NOTICE OF FORFEITURE

TO: _____
(insert debtor's name)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, including interest and costs, in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property as of the date of this Notice.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that taxes imposed by the _____ First Nation for the above-noted taxable property have been outstanding for more than two (2) years, and pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*, the taxable property is now subject to forfeiture.

AND TAKE NOTICE that:

1. Unless the above-noted outstanding taxes are paid in full, including all interest and costs, on or before [insert date], being the later of the 40th day after the date of this Notice and December 1, 20__, the interest you hold in the taxable property will be absolutely and unconditionally forfeited to, and vested in, the _____ First Nation, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

2. Upon the forfeiture of your interest in the taxable property, you will be required to immediately vacate the taxable property.

3. Upon the forfeiture of your interest in the taxable property, all rights, title and interests which you have in respect of the taxable property, or which are claimed by a previous holder of the taxable property and those claiming under a previous holder, will be extinguished.

4. Upon forfeiture of your interest in the taxable property, all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the forfeiture, whether or not registered, will be extinguished, except an easement, restrictive covenant, building scheme or right of way registered against the taxable property.

AND TAKE NOTICE that you may prevent forfeiture by paying all taxes due and payable, including interest and costs, to the _____ First Nation on or before _____, 20__.

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20__

SCHEDULE XXIV

CERTIFICATE OF FORFEITURE

DESCRIPTION OF INTEREST IN LAND:_____
(the "taxable property")

I, _____ , tax administrator for the _____ First Nation, hereby certify that resulting from the failure of _____ [insert name of debtor] (the "Debtor") to pay the outstanding tax debt owing on the above-referenced taxable property, the Debtor's interest in the taxable property has been absolutely and unconditionally forfeited to the _____ First Nation, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

This Certificate certifies that:

1. The right, title and interest of the Debtor, every previous holder of the taxable property, and those claiming under a previous holder, is extinguished.

2. All claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type subsisting at the time of the forfeiture, whether or not registered, are extinguished, except an easement, restrictive covenant, building scheme or right of way registered against the taxable property.

_____

Tax Administrator for the _____ First Nation

Dated: _____ , 20__

SCHEDULE XXV

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, including interest, in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the _____ *First Nation Property Assessment and Taxation By-law, 20__*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20__

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Stoney Tribal Administration, in the Province of Alberta, at a meeting held on the 12th day of May 2016.

- **Stoney Tribal Administration**
  Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 14 day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

STONEY TRIBAL ADMINISTRATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

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

WHEREAS the Council of the Stoney Tribal Administration has enacted the *Stoney Property Tax By-law*, respecting taxation for local purposes on reserve; and

WHEREAS Section 56 of the *Stoney Property Tax By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Stoney Tribal Administration duly enacts as follows:

1. This By-law may be cited as the *Stoney Tribal Administration Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Stoney First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Stoney Property Tax By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 12th day of May, 2016, at Calgary, in the Province of Alberta.

A quorum of Council consists of (9) members of Council.

QUORUM: Nine (9)

CHIEF DARCY DIXON	CHIEF AARON YOUNG	CHIEF ERNEST WESLEY
COUNCILOR REX DANIELS	COUNCILOR LIONAL WILDMAN	COUNCILOR HANK SNOW
COUNCILOR LARRY DANIELS	COUNCILOR JORDIE MARK	COUNCILOR WATSON KAQUITTS
COUNCILOR RODERICK HUNTER	COUNCILOR CLIFFORD POWDERFACE	COUNCILOR MARLIN POUCETTE
COUNCILOR NARVIL KOOTENAY	COUNCILOR	COUNCILOR MARVIN ABRAHAM

ATTACHMENT TO BCR 2016-020

SCHEDULE
STONEY TRIBAL ADMINISTRATION
2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 780,057.04
TOTAL REVENUES		**$ 780,057.04**

PART 2: EXPENDITURES

1. General Government Expenditures
   - a. Executive and Legislative
   - b. General Administrative
   - c. Other General Government
2. Protection Services
   - a. Policing
   - b. Firefighting
   - c. Regulatory Measures
   - d. Other Protective Services
3. Transportation
   - a. Roads and Streets
   - b. Snow and Ice Removal
   - c. Parking
   - d. Public Transit
   - e. Other Transportation
4. Recreation and Cultural Services
   - a. Recreation
   - b. Culture
   - c. Heritage Protection
   - d. Other Recreation and Culture
5. Community Development
   - a. Education
   - b. Planning and Zoning

ATTACHMENT TO BCR 2016-020

	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments – Housing	$770,057.04
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$10,000.00
TOTAL EXPENDITURES			**$780,057.04**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	$

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Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Stoney First Nation, in the Province of Alberta, at a meeting held on the 12th day of May 2016.

- **Stoney First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 14 day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

STONEY FIRST NATION
TAX RATES BY-LAW 2016

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Stoney First Nation enacted the *Stoney Property Assessment and Tax By-law* on July 9, 1992;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Stoney First Nation Tax Rates By-law 2016*.

2. Pursuant to Section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	1.50%
(b) for machinery and equipment	0.85%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 12, 2016.

QUORUM: Nine (9)

CHIEF DARCY DIXON	CHIEF AARON YOUNG	CHIEF ERNEST WESLEY
COUNCILOR REX DANIELS	COUNCILOR LIONAL WILDMAN	COUNCILOR HANK SNOW
COUNCILOR LARRY DANIELS	COUNCILOR JORDIE MARK	COUNCILOR WATSON KAQUITTS
COUNCILOR RODERICK HUNTER	COUNCILOR CLIFFORD POWDERFACE	COUNCILOR MARLIN POUCETTE
COUNCILOR NARVIL KOOTENAY	COUNCILOR	COUNCILOR MARVIN ABRAHAM

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Sturgeon Lake Cree Nation, in the Province of Alberta, at a meeting held on the 20th day of May 2016.

- **Sturgeon Lake Cree Nation Annual Property Taxation Expenditure By-law, 2016**

Dated at Ottawa, Ontario, this 15th day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

STURGEON LAKE CREE NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

AND WHEREAS the Council of the Sturgeon Lake Cree Nation has enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law* respecting taxation for local purposes on reserve;

AND WHEREAS Section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Sturgeon Lake Cree Nation duly enacts as follows:

1. This By-law may be cited as the *Sturgeon Lake Cree Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Sturgeon Lake Cree Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Sturgeon Lake Band Taxation and Business Licensing By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2016, at Sturgeon Lake Cree Nation, in the Province of Alberta.

A quorum of Council consists of 4 (Four) members of Council.

Chief [Richard Kappo]

Councillor [Susan Wale]

Councillor [Jeannine Calliou]

Councillor [Carol Garbitt]

Councillor [Charlie Goodswimmer]

Councillor [Curtis Mitchell]

Councillor [Karl Moses]

SCHEDULE
STURGEON LAKE CREE NATION
2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 101,494.73
TOTAL REVENUES		**$ 101,494.73**
PART 2: EXPENDITURES		
1.	General Government Expenditures	$ 91,345.25
a.	Executive and Legislative	
b.	General Administrative	
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5	Community Development	
a.	Education	
b.	Planning and Zoning	

	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$ 10,149.48
TOTAL EXPENDITURES			**$ 101,494.73**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Sturgeon Lake Cree Nation, in the Province of Alberta, at a meeting held on the 20th day of May 2016.

- **Sturgeon Lake Cree Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 15th day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Indian and Northern Affairs Canada / Affaires indiennes et du Nord Canada

16 / 17 - 07

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The council of the / Le conseil de **Sturgeon Lake Cree Nation**

Date of duly convened meeting / Date de l'assemblée dûment convoquée: 2 0 | 0 5 | 1 6

Province: **Alberta**

DO HEREBY RESOLVE
DÉCIDE PAR LES PRÉSENTES

Whereas pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

Whereas the Council of the Sturgeon Lake Cree Nation enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law* on July 23, 1986;

Therefore Be it Resolved that the following by-law is hereby enacted pursuant to the provisions of the *Indian Act* and particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sturgeon Lake Cree Nation Tax Rates By-law 2016*.
2. Pursuant to section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law*, the 2016 tax rates for each class of property shall be:
   a. For non-residential 1.85%
   b. For machinery and equipment 1.45%
3. This by-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting.

Quorum: **Four (4)**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Whitefish Lake First Nation, in the Province of Alberta, at a meeting held on the 19th day of October 2016.

Whitefish Lake First Nation
Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this DEC 0 5 2016 day of 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WHITEFISH LAKE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

AND WHEREAS the Council of the Whitefish Lake First Nation has enacted the *Whitefish Lake First Nation Property Tax By-law* respecting taxation for local purposes on reserve;

AND WHEREAS Section 15 of the *Whitefish Lake First Nation Property Tax By-law* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Whitefish Lake First Nation duly enacts as follows:

1. This By-law may be cited as the *Whitefish Lake First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Whitefish Lake First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law, and

"Taxation By-law" means the *Whitefish Lake First Nation Property Tax By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 19 day of October, 2016, at Edmonton, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

Chief Robert Grey

Councillor Darren Auger

Councillor Hughie Tallman

Councillor Beatrice Laboucan

Councillor Richard Laboucan

SCHEDULE
WHITEFISH LAKE FIRST NATION
2016 ANNUAL PROPERTY TAX BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 31,213.81
TOTAL REVENUES		**$ 31,213.81**
PART 2: EXPENDITURES		
1.	General Government Expenditures	$ 30,589.53
a.	Executive and Legislative	
b.	General Administrative	
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	
a.	Education	
b.	Planning and Zoning	

c.	Community Planning	
d.	Economic Development Program	
e.	Tourism	
f.	Trade and Industry	
g.	Land Rehabilitation and Beautification	
h.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Recycling	
e.	Other Environmental Services	
7.	Fiscal Services	
a.	Long-term Payments to the First Nations Finance Authority	
b.	Interim Financing Payments to the First Nations Finance Authority	
c.	Other Payments	
d.	Accelerated Debt Payments	
e.	Other Fiscal Services	
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Education	
e.	Other Service	
9.	Contingency Amounts	$ 624.28
TOTAL EXPENDITURES		**$31,213.81**

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0.00**

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Whitefish Lake First Nation, in the Province of Alberta, at a meeting held on the 19th day of October 2016.

- **Whitefish Lake First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this day of DEC 0 5 2016 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WHITEFISH LAKE FIRST NATION
TAX RATES BY-LAW 2016

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Whitefish Lake First Nation enacted the *Whitefish Lake First Nation Property Tax By-law* on December 4, 1998;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation

1. This by-law may be cited for all purposes as the *Whitefish Lake First Nation Tax Rates By-law 2016*.

2. Pursuant to Section 5.1 of the *Whitefish Lake First Nation Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	1.83%
(b) for machinery and equipment	1.22%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on Dec 19, 2016.

Chief Robert Grey

Councillor Darren Auger

Councillor Hughie Tallman

Councillor Beatrice Laboucan

Councillor Richard Laboucan

British Columbia / Colombie-Britannique

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boston Bar First Nation, in the Province of British Columbia, at a meeting held on the 25th day of May 2016.

- **Boston Bar First Nation**
  Annual Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 15th day of June 2016

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

BOSTON BAR FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2016

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Boston Bar First Nation has enacted *Boston Bar First Nation Taxation By-law, 2004*, respecting taxation for local purposes on reserve; and

C. The Council of the Boston Bar First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Boston Bar First Nation duly enacts as follows:

1. This By-law may be cited as the *Boston Bar First Nation Annual Expenditure By-law, 2016*.

2. In this By-law:

"Act" means the *Indian Act*, R.S.C. 1985, c. I-5, and the regulations made under that Act;

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

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Boston Bar First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"taxable property" means property in a reserve that is subject to taxation under the Taxation By-law; and

"Taxation By-law" means the *Boston Bar First Nation Property Taxation By-law, 2004*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4. The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2016, at Boston Bar, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dolores O'Donaghey

Councillor Diana Thomas

Councillor Roy O'Handley

Councillor Barbara Campbell

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$ 18,699.90
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$ 0
TOTAL REVENUES	**$ 18,699.90**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 9,349.95
b. General Administrative	$ 7,479.96
c. Other General Government	
2. Contingency Amounts	$ 1,869.99
TOTAL EXPENDITURES	**$18,699.90**
BALANCE	**$ .000**

Note: No service agreements and no reserve funds.

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boston Bar First Nation, in the Province of British Columbia, at a meeting held on the 25th day of May 2016.

- **Boston Bar First Nation Tax Rates By-law 2016**

Dated at Ottawa, Ontario, this 15th day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

BOSTON BAR FIRST NATION

TAX RATES BY-LAW, 2016

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Boston Bar First Nation enacted the *Boston Bar First Nation Property Assessment and Taxation By-laws* on October 16, 2004 ;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Boston Bar First Nation Tax Rates By-law 2016*.

2. Pursuant to Section 24(1) of the *Boston Bar First Nation Property Taxation By-law, 2004*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2016 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2016, at Boston Bar, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dolores O'Donaghey

Councillor Diana Thomas

Councillor Roy O'Handley

Councillor Barbara Campbell

SCHEDULE "A"

The Council of the Boston Bar First Nation hereby adopts the following taxation rates for the 2016 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 15 of the *Boston Bar First Nation Property Assessment By-law, 2004.*	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Section 23 of the *Boston Bar First Nation Property Assessment By-law, 2004.*
Class 1 - Residential	0.00
Class 2 – Utilities	38.3316
Class 4 - Major Industry	0.00
Class 5 - Light Industry	0.00
Class 6 - Business and Other	22.7888
Class 7 - Managed Forest Land	0.00
Class 8 - Recreation/Non-Profit Organization	0.00
Class 9 - Farm	0.00

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Burns Lake Band, in the Province of British Columbia, at a meeting held on the 23rd day of August 2016.

- **Burns Lake Band**
  Property Tax Expenditure By-law No. 2016-01

Dated at Ottawa, Ontario, this 24 day of December 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Burns Lake Band Bylaw No. 2016-01

Burns Lake Band Property Tax Expenditure-Bylaw

WHEREAS:

The Property Assessment and Taxation Bylaws were made pursuant to subsection 83(1) of the *Indian Act* , R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the Property Assessment and Taxation Bylaw), including rights to occupy, possess or use land in the "reserve";

Subsection 83 (2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a bylaw of the council of the band;

Section 12 of the Property Taxation Bylaw authorizes the making of certain expenditures out of property tax revenue and, in addition, this Taxation Expenditure Bylaw is hereby enacted for the purpose, *inter alia* , of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1.This bylaw may be cited for all purposes as the "Property Tax Expenditure Bylaw".

DEFINITIONS

2. In this bylaw, including without limiting the generality of the foregoing in the recitals and this section,

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"band" means the Burns Lake Band;

"band council resolution" means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band;

"community works" includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving,

repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;

"community services" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

"council" means the council of the Burns Lake Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

"fiscal year" means January 1st of a calendar year through December 31st of the same calendar year;

"general government services" includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, bylaws and programs and the administration and operation of departments of the band;

"Minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;

"permitted property taxation bylaw expenditures" means those expenditures out of property tax revenue authorized to be made under section 12 of the Property Taxation Bylaw;

"property assessment bylaw" means the Burns Lake Band Property Assessment Bylaw approved and passed by the council and approved by the Minister, as amended from time to time;

"property taxation bylaw" means the Burns Lake Band Property Taxation Bylaw approved and passed by the council and approved by the Minister, as amended from time to time;

"property tax revenue" includes all taxes and other moneys raised under the Property Assessment and Taxation Bylaws, including without limiting the generality

of the foregoing all interest earned thereon and other accumulations thereto from time to time;

"public works" includes:

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewerage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi), together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

"reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart for the use and benefit of

the Burns Lake Band and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the Indian Act;

"surveyor of taxes" means the surveyor of taxes appointed by council under the Burns Lake Band Property Assessment and Taxation Bylaws;

"taxation expenditure bylaw" means this Taxation Expenditure Bylaw;

"utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

4.(1) This bylaw authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this bylaw authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation bylaw expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

5.(1) On or before October 31st in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before December 15th of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule A to this bylaw.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this bylaw shall be made pursuant to an annual property tax

budget that has been approved by band council resolution.

(4) For greater certainty:

(a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget, and

(b) nothing in this bylaw shall have the effect of amending section 12 of the Property Taxation Bylaw or of limiting the authorization of, or

requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

6.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

7. The surveyor of taxes shall administer this bylaw.

BYLAW REMEDIAL

8. This bylaw shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

9.(1) Headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.

(3) Where a provision in this bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this bylaw words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

10. This bylaw shall come into force immediately upon being approved by the Minister.

This bylaw is hereby enacted by Council at a duly called and convened Burns Lake Band Council meeting held on the 23 day of August, 2016.

Chief Dan George

Councillor Daniel Cunningham

Councillor Sara Tibbetts

Page No. 6 of 7

Burns Lake Band
Taxation Budget: 2016

Schedule A

	2016
EXPENDITURES	
General Government Services	
Supplies	$5,000
Council Honouraniums	$12,000
Tax Appeals	$2,000
Administration & Legal	$50,000
Protective Services	
Emergency Measures	$0
Fire Protection	$0
Animal/Pest Control	$0
Transportation Services	
Street Lights	$0
Recreational and Cultural Services	
Community Centre	$173,600
Community Development Services	
Planning	$30,000
Engineering	$45,000
Environmental Health Services	
Refuse	$0
Sewer	$0
Water	$0
Fiscal Services	
Capital Reserves	$58,953
Debt Charges	$150,000
Contingency Reserves	$58,953
Payments to Other Governmental Authorities	
BC Assessment	$4,000
Total:	**$589,506**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Burns Lake Band, in the Province of British Columbia, at a meeting held on the 23rd day of August 2016.

- **Burns Lake Band Rates By-law No. 2016-02**

Dated at Ottawa, Ontario, this 29 day of December 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

BURNS LAKE BAND

BYLAW NO. 2016-02

BURNS LAKE BAND RATES BYLAW

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Burns Lake Band has duly and properly enacted the Burns Lake Band Property Assessment and Taxation Bylaws;

NOW BE IT THEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the Indian Act and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This bylaw may be cited for all purposes as the Burns Lake Band Rates Bylaw.

2. Pursuant to Section 18.1 of the Burns Lake Band Property Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the Burns Lake Band Rates Bylaw.

This bylaw is hereby enacted by Council at a duly called and convened Burns Lake Band Council meeting held on the 23 day of August, 2016.

Chief Dan George

Councillor Daniel Cunningham

Councillor Sara Tibbetts

SCHEDULE "A"

The Council of the Burns Lake Band hereby adopts the following taxation rates for the 2016 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1of the Burns Lake Band Property Taxation Bylaw.	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the Burns Lake Band Property Assessment Bylaw.
Class 1 - Residential	0
Class 2 - Utilities	80.37090
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	43.59990
Class 5 - Light Industry	43.59990
Class 6 - Business and Other	41.41115
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort Nelson First Nation, in the Province of British Columbia, at a meeting held on the 25th day of October 2016.

Fort Nelson First Nation
Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this DEC 0 5 2016 day of 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT NELSON FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

AND WHEREAS the Council of the Fort Nelson First Nation has enacted the *Fort Nelson Indian Band Property Taxation Bylaw*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 64 of the *Fort Nelson Indian Band Property Taxation Bylaw* requires a First Nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort Nelson First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort Nelson First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c.I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Fort Nelson First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Fort Nelson Indian Band Property Taxation Bylaw*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 25th day of October, 2016, at Fort Nelson, in the Province of British Columbia.

A quorum of Council consists of (4) members of Council.

Chief [Liz Logan]

Councillor [Harvey Behn]

Councillor [Cynthia Burke]

Councillor [Patricia Capot-Blanc]

Councillor [Harrison Dickie]

Councillor [Sharleen Gale]

Councillor [Renee Lomen]

SCHEDULE

FORT NELSON FIRST NATION

2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 63,214
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 0
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$ 0
TOTAL REVENUES		**$ 63,214**

PART 2: EXPENDITURES

1.	General Government Expenditures	$ 15,000
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	$ 0
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	$ 5,000
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	$ 15,000
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	

5.	Community Development	$ 15,000
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
6.	Environment Health Services	$ 0
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	
7.	Fiscal Services	$ 0
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	$ 10,000
	a. Health	
	b. Social Programs and Assistance	
	c. Agriculture	
	d. Education	
	e. Other Service	
9.	Contingency Amount	$ 3,214
TOTAL EXPENDITURES		$ 63,214
BALANCE		**$ 0**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort Nelson First Nation, in the Province of British Columbia, at a meeting held on the 25th day of October 2016.

Fort Nelson First Nation
Rates By-law 2016

Dated at Ottawa, Ontario, this DEC 0 5 2016 day of 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT NELSON FIRST NATION

2016 RATES BY-LAW

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Fort Nelson First Nation (also known as the Fort Nelson Indian Band) enacted the *Fort Nelson Indian Band Property Taxation Bylaw* on April 27, 1994;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the Fort Nelson First Nation Rates By-law 2016.

2. Pursuant to Section 18.1 of the Fort Nelson Indian Band Property Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the Fort Nelson First Nation Rates By-law 2016.

This by-law is hereby enacted by Council at a duly-convened meeting held on the 25th day of October, 2016.

Quorum is of 4 council members.

Chief [Liz Logan]

Councillor [Harvey Behn]

Councillor [Cynthia Burke]

Councillor [Patricia Capot-Blanc]

Councillor [Harrison Dickie]

Councillor [Sharleen Gale]

Councillor [Renee Lomen]

SCHEDULE "A"

The Council of the Fort Nelson First Nation hereby adopts the following taxation rates for the 2016 taxation year for the following classes of property:

Class of Property as prescribed under Schedule II and Section 18.1 of the *Fort Nelson Indian Band Property Taxation Bylaw.*	Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Fort Nelson Indian Band Property Taxation Bylaw.*
Class 1 – Residential	0
Class 2 – Utilities	37.20
Class 3 – Supportive Housing	0
Class 4 – Major Industry	26.25
Class 5 – Light Industry	31.87
Class 6 – Business and Other	0
Class 7 – Managed Forest Land	0
Class 8 – Recreation/Non-Profit Organization	0
Class 9 – Farm	0

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs , HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort Nelson First Nation, in the Province of British Columbia, at a meeting held on the 23rd day of November 2015.

- **Fort Nelson First Nation**
  Property Taxation Expenditure By-law, 2015

Dated at Gatineau, Quebec
this 15 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT NELSON FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

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

AND WHEREAS the Council of the Fort Nelson First Nation has enacted the *Fort Nelson Indian Band Property Taxation Bylaw,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 64 of the *Fort Nelson Indian Band Property Taxation Bylaw* requires a First Nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort Nelson First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort Nelson First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this By-law:

"Act" means the *Indian Act,* R.S.C. c.I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Fort Nelson First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Fort Nelson Indian Band Property Taxation Bylaw.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 23 day of Novembe' 2015, at FNFN, in the Province of BC.

A quorum of Council consists of (4) members of Council.

Chief [Liz Logan]

Councillor [Renee Behn-Lomen]

Councillor [Roberta Dendys]

Councillor [Kathi Dickie]

Samantha Kotchea

Councillor [Samantha Kotchea]

Vance Parson

Councillor [Vance Parson]

Councillor [Sharleen Wildeman-Gale]

SCHEDULE

FORT NELSON FIRST NATION

2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 46,028
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 0
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$ 0
TOTAL REVENUES		**$ 46,028**

PART 2: EXPENDITURES

1.	General Government Expenditures	$ 5,000
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	$ 0
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	$ 0
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	$ 15,000
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	

5.	Community Development	$ 15,000
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
6.	Environment Health Services	$ 0
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	
7.	Fiscal Services	$ 0
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	$ 10,000
	a. Health	
	b. Social Programs and Assistance	
	c. Agriculture	
	d. Education	
	e. Other Service	
9.	Contingency Amounts (up to 10% of budget)	$ 1,028
TOTAL EXPENDITURES		**$ 46,028**
BALANCE		**$ 0**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort Nelson First Nation, in the Province of British Columbia, at a meeting held on the 23rd day of November 2015.

- **Fort Nelson First Nation Rates By-law 2015**

Dated at Gatineau, Quebec
this 15 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

FORT NELSON FIRST NATION

PROPERTY TAX RATES BY-LAW 2015

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Fort Nelson First Nation (also known as the Fort Nelson Indian Band) enacted the *Fort Nelson Indian Band Property Taxation Bylaw* on April 27, 1994;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the Fort Nelson First Nation Rates By-law 2015.

2. Pursuant to Section 18.1 of the Fort Nelson Indian Band Property Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the Fort Nelson First Nation Rates By-law 2015.

This by-law is hereby enacted by Council at a duly-convened meeting held on the 23 day of November, 2015.

Quorum is of 4 council members.

Chief [Liz Logan]

Councillor [Renee Behn-Lomen]

Councillor [Roberta Dendys]

Councillor [Kathi Dickie]

Councillor [Samantha Kotchea]

Councillor [Vance Parson]

Councillor [Sharleen Wildeman-Gale]

SCHEDULE "A"

The Council of the Fort Nelson First Nation hereby adopts the following taxation rates for the 2015 taxation year for the following classes of property:

Class of Property as prescribed under Schedule II and Section 18.1 of the *Fort Nelson Indian Band Property Taxation Bylaw.*	Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Fort Nelson Indian Band Property Taxation Bylaw.*
Class 1 – Residential	0
Class 2 – Utilities	38.18
Class 3 – Supportive Housing	0
Class 4 – Major Industry	25.7
Class 5 – Light Industry	32
Class 6 – Business and Other	0
Class 7 – Managed Forest Land	0
Class 8 – Recreation/Non-Profit Organization	0
Class 9 – Farm	0

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Haisla Nation, in the Province of British Columbia, at a meeting held on the 11th day of October 2016.

- **Haisla Nation**
  Annual Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 15 day of November 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

HAISLA NATION COUNCIL
PO Box 1101, Kitamaat Village, BC, V0T 2B0 | (250) 639-9361
Toll Free: 1-888-642-4752 | Fax: 250-632-2840 or 250-632-4794

HAISLA NATION

ANNUAL EXPENDITURE BY-LAW, 2016

WHEREAS:

A. Pursuant to section 83 of the Indian Act, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Haisla Nation has enacted the Haisla Nation Properly Assessment and Taxation By-law, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Haisla Nation duly enacts as follows:

1. This By-law may be cited as the *Haisla Nation Annual Expenditure By-law, 2016.*

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c.1-5, and the regulations made under that Act;

"Annual Budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Interim Budget" means the budget attached as a Schedule to this By-Law setting out, on an interim basis, the projected local revenues and projected expenditures of these local revenues during the year following the present budget period;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the Indian Act as elected by the Band members from time to time pursuant to the custom of the Band;

"By-law" means this annual expenditure law enacted under paragraph 83(2) of the Act;

"First Nation" means the Haisla Nation, being a band under the Act;

"Local Revenues" means money raised by the First Nation under a property taxation by-law;

"Property Assessment and Taxation By-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act; and

"Taxation By-law" means the Haisla Nation Property Taxation and Assessment By-law No.1.

3. The First Nation's Annual Budget for the fiscal year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule to this By-law.

4. The First Nation's Interim Budget for the fiscal year beginning April 1, 2017 and ending March 31, 2018 is attached as a Schedule to this By-law.

5. This By-law authorizes the expenditures provided for in the Annual Budget and the Interim Budget.

6. Those amounts Indicated in the Annual Budget and the Interim Budget must be credited to the following reserve funds: (a) the Gas Bar Economic Development fund; and (b) the Community Infrastructure Fund.

7. Expenditures of local revenues must be made only in accordance with the Annual Budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the Annual Budget or the Interim Budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Properly Assessment and Taxation Bylaw.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedules attached to this By-law form part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Aboriginal Affairs and Northern Development.

This By-law is HEREBY DULY ENACTED by Council on the 11th day of October, 2016 at Kitamaat Village, in the Province of British Columbia.

A Quorum consists of six (6) Council Members

Ellis Ross
Chief Councillor

Taylor Cross
Deputy Chief Councillor

Brenda Duncan
Councillor

Margaret Grant
Councillor

Willard Grant
Councillor

Raymond Green
Councillor

Lucille Harms
Councillor

Trevor Martin
Councillor

Freddy Ringham
Councillor

Crystal Smith
Councillor

Kevin Stewart
Councillor

SCHEDULE A

ANNUAL BUDGET

REVENUES

1.	Local Revenues:	$ 10,858,592.61
2.	Local revenues carried over from the previous fiscal year	
3.	Accumulated Deficit – Local Revenues carried over from the previous fiscal year:	
4.	Community Infrastructure Reserve fund revenues:	3,000,000.00
	TOTAL REVENUES	**$ 13,858,592.61**

EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	$
	b. General Administrative	$
	c. Other General Government	$
2.	Protection Services	
	a. Policing	$
	b. Firefighting	$ 220,000.00
	c. Regulatory Measures	$
	d. Other Protective Services	$ 60,000.00
3.	Transportation	
	a. Roads and Streets	$ 954,170.00
	b. Snow and Ice Removal	$
	c. Other Transportation	$
4.	Recreation and Cultural Services	
	a. Recreation	$ 180,000.00

	b. Culture	$	
	c. Other Recreation and Cultures	$	200,000.00
5.	Community Development		
	a. Education	$	
	b. Housing	$	430,000.00
	c. Planning and Zoning	$	
	d. Community Planning	$	
	e. Economic Development Program	$	
	f. Heritage Protection	$	
	g. Urban Renewal	$	210,830.00
	h. Beautification	$	
	i. Land Rehabilitation	$	
	j. Tourism	$	
	k. Other Regional Planning and Development	$	3,073,000.00
6.	Environmental Health Services		
	a. Water Purification and Supply	$	
	b. Sewage Collection and Disposal	$	
	c. Garbage Waste Collection and Disposal	$	
	d. Other Environmental Services	$	
7.	Fiscal Services		
	a. Interest Payments	$	
	b. Other Debt Charges	$	
	c. Other Fiscal Services	$	
8.	Other Services		
	a. Health	$	
	b. Social Programs and Assistance	$	266,000.00
	c. Trade and Industry	$	
	d. Other Service	$	406,000.00
9.	Transfers into Community Infrastructure Reserve Funds	$	6,772,592.61

10	Contingency Fund	1,086,000.00
	TOTAL EXPENDITURES	**$ 13,858,592.61**

[Note: This Budget includes an attached Appendix.]

APPENDIX A TO SCHEDULE A
PROJECTED RESERVE FUND BALANCES

1. Fire Protection Fund	
Beginning balance as of April 1, 2016	$ 0
Transfers out	
i. to local revenue account:	$
ii. to _____ reserve fund:	$
Transfers in	
i. from local revenue account	$
ii. from _____ reserve fund:	$
Ending balance as of March 31, 2017	$ 0
2. Gas Bar Economic Development Fund	
Beginning balance as of April 1, 2016	$ 70,000.00
Transfers out	
i. to local revenue account:	$
ii. to _____ reserve fund:	$
Transfers in	
i. from local revenue account:	$
ii. from _____ reserve fund:	$
Ending balance as of March 31, 2017	$ 70,000.00
3. Community Infrastructure Fund	
Beginning balance as of April 1, 2016	$ 7,596,956.01
Transfers out	
i. to local revenue account:	($3,000,000.00)
ii. to _____ reserve fund:	$
Transfers in	
i. from local revenue account:	$ 6,772,592.61
ii. from _____ reserve fund:	$
iii. Ending balance as of March 31, 2017	$ 11,369,548.62

SCHEDULE B

INTERIM BUDGET

REVENUES

1.	Local Revenues:	$10,858,592.61
2.	Local revenues carried over from the previous fiscal year:	$
3.	Accumulated Deficit – Local revenues carried over from the previous fiscal year	$
4.	Reserve fund revenue:	$
	TOTAL REVENUES	**$ 10,858,592.61**

EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	$
	b. General Administrative	$
	c. Other General Government	$
2.	Protection Services	
	a. Policing	$
	b. Firefighting	$ 220,000.00
	c. Regulatory Measures	$
	d. Other Protective Services	$ 60,000.00
3.	Transportation	
	a. Roads and Streets	$ 954,170.00
	b. Snow and Ice Removal	$
	c. Other Transportation	$
4.	Recreation and Cultural Services	
	a. Recreation	$ 180,000.00
	b. Culture	$
	c. Other Recreation and Culture	$ 200,000.00

5.	Community Development		
	a. Education	$	
	b. Housing	$	430,000.00
	c. Planning and Zoning	$	
	d. Community Planning	$	
	e. Economic Development Program	$	
	f. Heritage Protection	$	
	g. Urban Renewal	$	
	h. Beautification	$	210,830.00
	i. Land Rehabilitation	$	
	j. Tourism	$	
	k. Other Regional Planning and Development	$	73,000.00
6.	Environmental Health Services		
	a. Water Purification and Supply	$	
	b. Sewage Collection and Disposal	$	
	c. Garbage Waste Collection and Disposal	$	
	d. Other Environmental Services	$	
7.	Fiscal Services		
	a. Interest Payments	$	
	b. Other Debt Charges	$	
	c. Other Fiscal Services	$	
8.	Other Services		
	a. Health	$	
	b. Social Programs and Assistance	$	266,000.00
	c. Trade and Industry	$	
	d. Other Services	$	406,000.00
9.	Transfers into Community Infrastructure Reserve Funds	$	6,772,592.61
10.	Contingency Funds	$	1,086,000.00
	TOTAL EXPENDITURES:	**$**	**10,858,592.61**

[Note: This Budget includes an attached Appendix.]

APPENDIX A TO SCHEDULE B
PROJECTED RESERVE FUND BALANCES

1. Fire Protection Fund	
Beginning balance as of April 1, 2017	$ 0
Transfers out	
iii. to local revenue account:	$
iv. to _____ reserve fund:	$
Transfers in	
iii. from local revenue account	$
iv. from _____ reserve fund:	$
Ending balance as of March 31, 2018	$
2. Gas Bar Economic Development Fund	
Beginning balance as of April 1, 2017	$ 70,000.00
Transfers out	
iii. to local revenue account:	$
iv. to _____ reserve fund:	$
Transfers in	
iii. from local revenue account:	$
iv. from _____ reserve fund:	$
Ending balance as of March 31, 2018	$ 70,000
3. Community Infrastructure Fund	$ 11,369,548.62
Beginning balance as of April 1, 2017	
Transfers out	
iii. to local revenue account:	$
iv. to _____ reserve fund:	$
	$ _____
	$
	$11,369,548.62

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Haisla Nation, in the Province of British Columbia, at a meeting held on the 7th day of June 2016.

- **Haisla Nation Rates By-law, 2016**

Dated at Ottawa, Ontario, this 13th day of July 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

HAISLA NATION COUNCIL
PO Box 1101, Kitamaat Village, BC, V0T 2B0 | (250) 639-9361
Toll Free: 1-888-842-4752 | Fax: 250-632-2840 or 250-632-1794

HAISLA NATION RATES BY-LAW, 2016

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Haisla Nation enacted the *Haisla Nation Property Assessment and Taxation By-Law* on July 25, 2006, as amended by the *Haisla Property Assessment and Taxation Amendment By-Law No. 01-2007* and the *Haisla Nation Property Assessment and Taxation Amendment By-Law 01-2011*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Haisla Nation Rates By-Law, 2016*.

2. Pursuant to Section 11 of the *Haisla Nation Property Assessment and Taxation By-Law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2016 Rates By-Law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 7th day of June, 2016, at Kitamaat Village, in the Province of British Columbia.

Quorum for the Band Council is six (6) Council Members.

HAISLA NATION RATES BY-LAW, 2016

Ellis Ross
Chief Councillor

Taylor Cross
Deputy Chief Councillor

Brenda Duncan
Councillor

Margaret Grant
Councillor

Willard Grant
Councillor

Raymond Green
Councillor

Lucille Harms
Councillor

Trevor Martin
Councillor

Freddy Ringham
Councillor

Crystal Smith
Councillor

Kevin Stewart
Councillor

SCHEDULE "A"

The Council of the Haisla Nation hereby adopts the following taxation rates for the 2016 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 17 of the *Haisla Nation Property Assessment and Taxation By-Law*	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Haisla Nation Property Assessment and Taxation By-Law*.
Class 1 - Residential Sub-class a – Vacant Land Sub-class b – Land with Improvements/Other	 5.16146 5.16146
Class 2 – Utilities	49.65253
Class 4 - Major Industry	34.84668
Class 5 - Light Industry	58.63801
Class 6 - Business and Other	21.43649
Class 8 - Recreation/Non-Profit Organization	25.39134
Class 9 - Farm	

3

Halfway River First Nation

By-law No. 2016-003

A By-law for the Care and
Control of Animals on the Reserve

WHEREAS section 81, paragraph (a), (d), (e), (q), (r); 81(2); and 81(3) of the *Indian Act* empower the council of the Halfway River First Nation to pass by-laws to provide for the health of residents on the Halfway River First Nation Reserve No. 168 (the "reserve") the prevention of nuisances, the protection against and the prevention of trespass by domestic animals, matters arising out of or ancillary to the exercise of powers under section 81, and the imposition of a penalty for the violation of any such by-law;

AND WHEREAS the council is of the opinion that the uncontrolled ownership, breeding, and running at large of animals may be detrimental to the health of the residents on the reserve, and a nuisance to such residents;

NOW THEREFORE, the council of the Halfway River First Nation hereby enacts the following by-law:

SHORT TITLE

1. This by-law may be cited as the "*Halfway River First Nation Animal Control By-law*".

DEFINITIONS

2. In this by-law:

"abandoned animal" includes an animal that

(a) is apparently ownerless,
(b) is found at large,
(c) is found in a rental unit after expiry of the tenancy agreement in respect of the rental unit, or
(d) if a person agreed to care for the animal, is not retrieved from that person within 4 days following the end of that agreement;

"animal" means traditionally domesticated animals, including cattle, cats, chickens, dogs, donkeys, horses, mules, sheep, and pigs, but not including bees;

"animal control officer" means an animal control officer appointed by council for the purpose of enforcing the provisions of this by-law, and includes any by-law enforcement

officer, peace officer, or law enforcement officer employed on the reserve or in another jurisdiction who exercises the powers of an animal control officer under this by-law whether or not that person has been appointed by council as an animal control officer;

"animal registry" means the registry kept by the registrar of animals for the purpose of the registration of all animals on the reserve;

"at large" or "running at large" means off of the owner's property, and not

(a) secured inside a crate, fence, pen, or building,
(b) on a leash that is held firmly by a person, or
(c) otherwise under the control of the owner or a responsible person;

"authorized agent" means a person appointed as an authorized agent under the Provincial Act;

"band" means Halfway River First Nation, which is a band under the *Indian Act*;

"cat" means a domesticated cat;

"Council" means the Chief and Council of the Halfway River First Nation as defined in the *Indian Act* and lawfully elected in accordance with the *Indian Act* or custom election code, as the case may be;

"critical distress" means distress in an animal of such a nature that

(a) immediate veterinary treatment cannot prolong the animal's life, or
(b) prolonging the animal's life would result in the animal suffering unduly;

"dangerous dog" means a dog that has been designated as a dangerous dog under section 28;

"distress" means, with respect to an animal, that the animal is

(a) deprived of adequate food, water, shelter, ventilation, light, space, exercise, care or veterinary treatment,
(b) kept in conditions that are unsanitary,
(c) not protected from excessive heat or cold,
(d) injured, sick, in pain or suffering, or
(e) abused or neglected;

"dog" means a domesticated dog, and includes an animal that is a cross between a dog and a wolf;

"euthanize" means to destroy an animal by lethal intravenous injection of an approved barbiturate, or by any other humane method that causes the least possible pain and distress and meets generally-accepted Canadian veterinary standards;

"horse" means a horse, a pony or another similar animal;

an "information" includes

(a) a count in an information; and
(b) a complaint in respect of which a justice is authorized to make an order;

"justice" means a justice of the peace, and includes 2 or more justices, if 2 or more justices act or have jurisdiction, and a judge of the Provincial Court or any person who has the power or authority of 2 or more Justices of the Peace;

"livestock" means animals that are used or raised on a farm for the production of food, including, but not limited to, donkeys, cattle, horses, mules, sheep and pigs;

"medical officer of health" means

(a) a medical officer of health appointed by council resolution or the First Nations Health Authority, or
(b) a medical health officer appointed under the *Public Health Act*, SBC 2008, c. 28;

"muzzle" means a device that covers or secures the mouth of an animal and is designed to prevent the animal from biting;

"neutered" means sexually sterile regardless of sex and includes a dog or a cat that has been certified by a veterinarian as too old, or physically unable, to be neutered;

"owner" means any person, partnership, association, or corporation that owns, possesses, harbours, or has control, care, or custody over an animal;

"pound" means any premises used to keep animals impounded under this by-law, and includes an animal shelter or pound located off-reserve;

"Provincial Act" means the *Prevention of Cruelty to Animals Act*, RSBC 1996, c. 372;

"reserve" means the Halfway River Indian Reserve No. 168, any land held for the use and benefit of the First Nation pursuant to section 36.1 of the *Indian Act*, and any future reserve set aside by Her Majesty for the use and benefit of the First Nation;

"residence" means any Band Housing, or other dwelling, house, apartment, mobile home, travel trailer, or room located therein, situated on the reserve, which a person is lawfully entitled to occupy;

"registrar of animals" means an individual or an animal control officer, appointed by resolution of council, responsible for maintaining a registry of all animals over 4 months of age (excluding chickens and other birds) that are possessed, or harboured on the reserve.

"resolution" means a decision made at a duly-convened meeting of a quorum of council, and recorded in writing; and

"veterinarian" means a person licensed as a veterinarian in Canada.

APPLICATION

3. This by-law applies to all owners of animals, and all persons who have possession of animals, where the animals either reside on, or are present on the reserve.

4. This by-law does not limit the Aboriginal or Treaty rights of any person.

AUTHORIZED OFFICERS

5. (1) Council may appoint, by resolution, one or more animal control officers to provide for the administration and enforcement of this by-law, including:

(a) assuming responsibility for the receipt of registration applications and maintenance of the animal registry from the registrar of animals; and
(b) the licence registry as well as the issuance of licence tags.

(2) Council may, by resolution, provide for reasonable remuneration to be paid to an animal control officer.

6. (1) A peace officer or an authorized agent may perform any duty or power ascribed to an animal control officer under this by-law.

(2) Council may, by resolution, authorize a person who is not an animal control officer, peace officer, or authorized agent to perform one or more duties or powers ascribed to an animal control officer under this by-law, and may provide that such authorization is only valid for a particular case or period of time.

ANIMAL CARE

7. (1) A person responsible for an animal must care for the animal, including protecting the animal from circumstances that are likely to cause the animal to be in distress.

(2) A person responsible for an animal must not cause or permit the animal to be, or to continue to be, in distress.

(3) This section applies even if a person satisfies the requirements of sections 8 through 14.

8. Every owner shall provide his or her animal with, at minimum:

(a) clean potable drinking water and food of sufficient quantity and quality to allow for healthy growth and the maintenance of healthy body weight;
(b) food and water receptacles that are clean and disinfected and located so as to avoid contamination from excreta;
(c) the opportunity for regular exercise sufficient to maintain good health, including daily opportunities to be free of a confined area and under appropriate control;
(d) adequate shelter from heat, cold, and dampness; and
(e) necessary veterinary care when the animal exhibits signs of pain, injury, illness, or suffering.

9. Every owner who keeps an animal that normally resides outdoors, or that is kept outdoors for extended periods of time, shall provide the animal with an outdoor shelter which, at minimum:

(a) has an area for the use of that animal that is at least twice the length of the animal in all directions, and that also allows the animal to turn around freely and adopt normal resting postures;
(b) ensures protection from heat, cold, and dampness that is appropriate to the weight and type of animal;
(c) provides sufficient shade to protect the animal from the direct rays of the sun at all times; and
(d) is regularly cleaned and sanitized, and removed of feces and other waste daily.

10. (1) No person shall cause an animal to be hitched, tied, or fastened to a fixed object where a choke collar, choke chain, or pinch collar forms part of the securing apparatus, or where a rope or cord is tied directly around the animal's neck.

(2) No person shall cause an animal to be hitched, tied, or fastened to a fixed object for longer than 6 hours within a 24 hour period.

11. No person shall cause an animal to be confined in an enclosed space or vehicle without adequate ventilation.

12. No person shall transport an animal outside the passenger compartment of any motor vehicle or trailer unless the animal is adequately confined or secured to prevent the animal from falling off the vehicle or otherwise injuring itself.

13. (1) No owner shall keep his or her animal in an unsanitary environment.

(2) For the purposes of this section, an environment is considered unsanitary when it:

(a) contains objects that may cause injury to any person or animal;
(b) contains an accumulation of excreta;
(c) is infested with insects or rodents;
(d) has an offensive odour, or causes the animal to have an offensive odour; or

(e) otherwise exhibits conditions which endanger the health of any person or animal, or which disturb or are likely to disturb the comfort of any person or animal.

14. Except as permitted under this by-law, no person shall kill, wound, poison, or otherwise harm an animal on the reserve.

REGISTRATION AND LICENSING

15. (1) No person shall own, possess, or harbour an animal aged 4 months or more on the reserve unless the animal is registered on the animal registry.

(2) Every owner of an animal on the reserve shall register the animal on the animal registry within 60 days of the coming into force of this by-law.

(3) The registration provisions of this by-law do not apply to chickens and other birds.

(4) Every animal that is not registered on the animal registry in accordance with subsections (1) and (2) shall be deemed to be an abandoned animal.

16. (1) Every owner of an animal on the reserve shall register the animal-with the registrar of animals, or otherwise as directed by council, and shall provide the following information if required:

(a) the owner's name;
(b) the owner's address or lot number;
(c) a description of the animal, including species, date of birth, sex, name, and breed, if known;
(d) the number of animals in the household;
(e) the animal's rabies immunization record, including the date of such immunization, the name of the person who administered the immunization, the name of the manufacturer of the vaccine, and the vaccine batch number; and
(f) such other information as may be reasonably required by council or the animal control officer.

(2) The owner of any registered animal shall notify the registrar of animals of any change to the information, including any change of address, provided under this section within 30 days of such change.

(3) The registrar of animals shall keep a complete and current animal registry of all animals registered under this by-law.

(4) An owner shall notify the registrar of animals if his or her animal registered under this by-law dies, is sold, or otherwise permanently leaves the reserve.

(5) Only an animal control officer shall be responsible for licensing dogs and for keeping a complete list of dogs licensed under this by-law.

17. (1) In addition to complying with the sections 15 and 16, the owner of a dog shall obtain from an animal control officer an annual licence for the dog by paying the applicable annual licence fee in Schedule 1.

(2) If an owner of a dog has registered his or her dog and paid the applicable annual licence fee in Schedule 1, and if the animal control officer is satisfied that the dog has been immunized against rabies, the animal control officer shall issue a licence tag to the owner.

(3) A licence tag issued under this by-law is valid for 1 full year from the date of issuance.

(4) The owner of a dog duly licensed under this by-law may obtain a licence tag to replace a lost tag upon payment of the replacement licence tag fee in Schedule 1 to the animal control officer.

(5) Every owner of a dog on the reserve shall cause the dog to wear at all times a collar or harness bearing a current licence tag issued in respect of that dog under this by-law.

(6) No person shall use a licence tag on a dog to which the licence is not registered.

18. (1) For species of animals other than dogs, council or an animal control officer may prescribe a form of identifying mark to be attached or applied to each animal on registration.

(2) Where an identifying mark has been prescribed for a particular species under this section, every owner of an animal of that species shall cause the mark to be attached or applied to the animal.

ANIMAL CONTROL

19. (1) No owner shall permit his or her animal to run at large on the reserve.

(2) An animal that is running at large on the reserve is deemed to be acting with the consent of its owner.

(3) An animal is not considered to be at large if the animal has been trained to

(a) hunt;
(b) work with livestock; or
(c) serve as a guide animal,

and if the animal is engaged in the work for which it was trained.

20. No person shall own at one time more than 3 dogs and 3 cats, aged 4 months or more, without express permission by resolution of council.

21. There is no limit on the number of horses an individual owner can keep; however, council may require an owner to demonstrate that they are capable of feeding, caring for and exercising the horses to keep them in reasonable health.

22. If an animal defecates, vomits, or otherwise leaves waste on any public or private property other than the property of its owner, then the owner shall remove such feces, vomit, or waste immediately.

23. (1) Every owner of a female dog or cat in heat shall confine the animal in such a manner as to prevent the animal from coming into contact with a male of that species.

(2) Such confinement shall continue for the whole period the female dog or cat is in heat, except that such animal may be released from such confinement for controlled breeding purposes and for the purpose of exercising or defecating on the owner's property.

24. No owner shall permit his or her animal to:

(a) vocalize excessively, or otherwise make excessive noise, in any manner which might reasonably disturb any person;
(b) chase, bite, snap at, or attack any person or animal without provocation;
(c) tip over garbage containers or food containers;
(d) cause damage to any public or private property, including moveable property, lawns, gardens, bushes, trees, flowers, vegetables, or flower beds.

25. (1) Council may, by resolution and at any time, prohibit the keeping of animals within any area of the reserve.

(2) Council shall post in the band office, in a clearly visible location, notice of any prohibition made under this section.

(3) No person shall keep an animal in an area prohibited under this section.

26. No person may establish, own, or operate an establishment or facility for the boarding or treatment of animals within the limits of the reserve, except with express permission by resolution of council.

INFECTIOUS DISEASE CONTROL

27. (1) Every owner shall ensure that all of his or her dogs and cats, in addition to any other animal specified by council resolution, have been immunized against rabies in accordance with generally accepted veterinary standards.

(2) Every owner shall ensure that all of his or her horses are immunized in accordance with generally accepted veterinary standards.

(3) The owner of any animal that has been exposed to rabies or another communicable disease shall, upon demand, surrender the animal to be held in quarantine by an animal control officer for a period of no less than 14 days.

(4) The animal control officer shall not release an animal that has been exposed to rabies or another communicable disease from quarantine without the written permission of a medical officer of health or a resolution of council.

(5) Any animal found to be infected with rabies or another communicable disease shall be treated by a veterinarian or euthanized by its owner or by the animal control officer, at the owner's expense.

DANGEROUS DOGS

28. (1) An animal control officer may designate a dog as a dangerous dog if the dog

(a) bites a human or animal without provocation,
(b) has a known propensity, tendency or disposition to attack a human or animal without provocation, or
(c) has previously been designated as a dangerous dog and endangers the safety of a human or animal.

(2) A designation under subsection (1) may be for any time period that an animal control officer considers appropriate, considering

(a) the circumstances of the incident,
(b) the severity of the incident, and
(c) any previous incidents.

(3) After designating a dog as a dangerous dog, an animal control officer must inform the owner of the dog in writing of

(a) the designation and its length, and
(b) the responsibilities of the owner of a dangerous dog.

29. (1) Except as allowed under subsection (2) and subject to subsection (3), the owner of a dangerous dog must not allow the dangerous dog to be in a public place or on any private lands and premises unless the dog is

(a) firmly held by a person competent to restrain the dog on a leash not exceeding 2.4 metres in length, and
(b) properly fitted with a humane basket muzzle that allows the dog to pant and drink.

(2) A person may allow a dangerous dog to be in areas of private lands or premises that are exclusively owned or occupied by that person so long as the dog is securely confined

(a) indoors,
(b) on a deck that is no less than 3 metres above ground level, or
(c) in a rear yard and inside a pen, enclosure or fenced area that
    (i) is adequately constructed to prevent the dog from escaping,
    (ii) is locked to prevent casual entry by another person, and
    (iii) has been inspected and approved by an animal control officer.

(3) A person must not allow a dangerous dog that is not securely confined to be within 30 meters of:

(a) any building or facility used as a wellness centre or health facility;
(b) any daycare;
(c) any outdoor public areas where children are either known to, or are likely to gather.

30. (1) The owner of a dangerous dog must display a sign at each entrance to the property and at each entrance to the building in which the dog is kept, which declares in legible writing and with a recognizable symbol that the dog is dangerous.

(2) A sign displayed in accordance with subsection (1) must be

(a) attached so that it cannot be removed easily by passersby, and
(b) visible and capable of being read from any adjacent sidewalk, street or lane.

(3) A person must not deface or remove a sign that is required to be displayed under subsection (1).

31. The owner of a dangerous dog must:

(a) within 2 working days of acquiring the dog or receiving notice that the dog has been designated under section 28, license the animal as a dangerous dog under this by-law;
(b) within 1 month after acquiring the dog or receiving notice that the dog has been designated under section 28, have the dog neutered;
(c) allow an animal control officer to photograph the dog, on demand;
(d) within 2 working days of moving to a new residence, provide an animal control officer with the owner's new address;
(e) within 2 working days of selling or giving away the dog, provide an animal control officer with the name, address and telephone number of the new owner;
(f) within 2 working days of the death of the dog, provide an animal control officer with a veterinarian's certificate of the death; and
(g) immediately advise an animal control officer if the dog is loose or has bitten or attacked any person or animal.

IMPOUNDMENT AND ENFORCEMENT

32. (1) If an animal control officer is of the opinion that an animal is an abandoned animal, the animal control officer may take custody of the animal and arrange for food, water, shelter, care, and veterinary treatment for it.

(2) If an animal control officer is of the opinion that an animal is in distress and the person responsible for the animal

(a) does not promptly take steps that will relieve its distress, or
(b) cannot be found immediately and informed of the animal's distress,

the animal control officer may, in accordance with sections 33 or 34, take any action that the animal control officer considers necessary to relieve the animal's distress, including, without limitation, taking custody of the animal and arranging for food, water, shelter, care and veterinary treatment for it.

(3) If, in the opinion of

(a) a veterinarian, or
(b) an animal control officer, if a veterinarian is not readily available,

an animal is in critical distress, the animal control officer may euthanize the animal or have the animal euthanized immediately without regard to either the holding period set out subsection 36(1)(a) or the notice periods set out in subsections 36(1)(b)(ii) and 37(b).

(4) If an animal control officer believes, on reasonable grounds, that the seizure of a dangerous dog is necessary for public safety or the protection of property, then the animal control officer may, in accordance with section 33, take custody of the dangerous dog.

33. (1) An animal control officer who believes, on reasonable grounds,

(a) that there is an animal in distress in any premises, residence, vehicle, aircraft or vessel,
(b) that there is a dangerous dog in any premises, residence, vehicle, aircraft or vessel, and that the seizure of the dangerous dog is necessary for public safety or the protection of property, or
(c) that an offence under this by-law has been committed and that there is in any premises, residence, vehicle, aircraft or vessel, any thing that will afford evidence of that offence,

may enter the premises, residence, vehicle, aircraft or vessel with a warrant issued under subsection (2) for the purpose of

(d) determining whether any action authorized by this by-law should be taken to relieve the animal's distress or to protect public safety or property, or

(e) searching for, and seizing, any thing that will afford evidence of an offence under this by-law.

(2) A justice who is satisfied by an information on oath that there are reasonable grounds

(a) under subsection (1)(a), may issue a warrant authorizing an animal control officer to enter the premises, residence, vehicle, aircraft or vessel for the purpose of taking any action authorized by this by-law to relieve the animal's distress,
(b) under subsection (1)(b), may issue a warrant authorizing an animal control officer to enter the premises, residence, vehicle, aircraft or vessel for the purpose of taking any action authorized by this by-law to protect public safety or property, and
(c) under subsection (1)(c), may issue a warrant authorizing an animal control officer to enter the premises, residence, vehicle, aircraft or vessel for the purpose of searching for, and seizing, a thing that will afford evidence of an offence under this by-law.

(3) If an animal control officer believes that it would be impracticable to appear personally before a justice to apply for a warrant under this section, the animal control officer may submit an information on oath by telephone or other means of telecommunication and, for this purpose, section 22 of the *Offence Act*, RSBC 1996, c. 338 applies.

(4) A justice may issue a warrant under subsection (2) or (3) for either or both of the purposes referred to in subsection (2).

(5) A warrant issued under subsection (2) or (3) is subject to the conditions specified in the warrant.

34. If an animal control officer believes on reasonable grounds that an animal in any premises (other than a residence) or in any vehicle, aircraft or vessel, is

(a) in critical distress, or
(b) in distress such that immediate veterinary intervention is necessary to prevent the imminent death of the animal

the animal control officer may enter the premises, vehicle, aircraft or vessel without a warrant for the purpose of taking any action authorized by this by-law to relieve that distress.

35. (1) Any person may seize any dog or cat found at large and deliver it to the pound or to a location or person as specified by council through a resolution or an animal control officer.

(2) An animal control officer who receives an animal seized under this section shall take custody of the animal as an abandoned animal under section 32(1).

36. (1) If an animal is taken into custody under section 32(1) and

(a) the owner is unknown, the animal control officer may euthanize, sell or otherwise dispose of the animal after the animal control officer has held the animal for a period of at least 4 days, or
(b) the owner is known, the animal control officer
(i) must give to the owner notice, in accordance with section 39, that the animal control officer may euthanize, sell or otherwise dispose of the animal and that a review of the decision may be requested under section 43, and
(ii) may, no earlier than 4 days after giving notice, euthanize, sell or otherwise dispose of the animal.

37. If an animal is taken into custody under section 32(2) or (4), the animal control officer

(a) must give notice, in accordance with section 39, to
(i) the person from whom the animal was taken, and
(ii) if the person from whom the animal was taken is not the owner and the owner is known, the owner
that the animal control officer may euthanize, sell, or otherwise dispose of the animal and that a review of the decision may be requested under section 43, and
(b) may, no earlier than 14 days after giving notice, euthanize, sell or otherwise dispose of the animal.

38. An animal control officer must not sell or otherwise dispose of a dangerous dog, including by returning it to the owner, if the animal control officer believes on reasonable grounds that doing so would endanger public safety.

39. The notice referred to in sections 36 and 37 must be in writing and

(a) mailed to or served personally on the person to whom notice must be given, or
(b) if it cannot be mailed to or served personally on the person to whom notice must be given, posted in a conspicuous place at either the last known address of the person to whom notice must be given or the location at which the animal was taken into custody.

40. If an animal has been sold or otherwise disposed of under section 36 or 37, all rights and interests in the animal

(a) vest in the person to whom it has been sold or otherwise disposed of, and
(b) the former owner ceases to have any of those rights and interests.

41. (1) The owner of an animal taken into custody or euthanized under this by-law is liable to the band for the reasonable costs incurred by the band under this by-law with respect to the animal.

(2) Before releasing an animal to its owner, an animal control officer may require the owner to:

(a) provide proof of ownership of the animal;
(b) register the animal, if the animal is not yet registered; and
(c) pay all or part of the costs, with or without conditions, for which the owner is liable under subsection (1).

(3) Subject to subsection (4), the band may retain the proceeds of a sale or other disposition of an animal under section 36 or 37.

(4) If the proceeds of a sale or other disposition exceed the costs referred to in subsection (1), the owner of the animal may, within 6 months of the date the animal was taken into custody, claim the balance from the band.

42. The animal control officer responsible for a pound on the reserve shall keep records of all animals impounded on the reserve, including the following information, as applicable:

(a) whether an impounded animal was released, adopted, or euthanized;
(b) for how long an animal was impounded;
(c) if an animal was ill or injured, a description of the illness or injury and any veterinary treatment provided;
(d) if an animal was released or adopted, to whom it was released or adopted;
(e) if an animal was euthanized, the manner in which it was euthanized; and
(f) any other information that is relevant in the opinion of the animal control officer.

REVIEWS

43. (1) Council may review a decision of an animal control officer to take custody of an animal under section 32

(a) on request of a person who owns, or is an operator in relation to, the animal,
(b) on request of a person from whom custody of the animal was taken under section 32, or
(c) on its own initiative.

(2) A request for a review may be made to council

(a) in the form required by council, and
(b) within,
    (i) if section 36 (b) applies, 4 days after notice is given as required by that section, or
    (ii) if section 37 applies, 14 days after notice is given as required by that section.

(3) If a review is requested in accordance with subsection (2), council

(a) must review the decision.

(4) Council, following a review, must either

(a) return the animal to its owner or to the person from whom custody was taken, with or without conditions respecting
  (i) the food, water, shelter, care or veterinary treatment to be provided to that animal, and
  (ii) any matter that council considers necessary to maintain the well-being of that animal, or
(b) affirm the notice that the animal will be euthanized, sold or otherwise disposed of.

(5) Council must provide to the person who requested the review written reasons for an action taken under subsection (4).

(6) If council affirms a notice under subsection (4) (b), the animal control officer must not euthanize, sell or otherwise dispose of the animal for at least 4 days after reasons are provided under subsection (5).

(7) A person may not request further review under this section of the same decision.

(8) Where appropriate in the circumstances, council may delegate its powers and responsibilities under this section to the British Columbia Society for the Prevention of Cruelty to Animals.

LIABILITY

44. (1) The owner of an animal is liable for:

(a) damages resulting from a bite, attack, or other harm done by the animal to another person or animal, and
(b) damages to personal property done by the animal resulting from any person's noncompliance with this by-law.

(2) Where there is more than one owner of an animal, the owners are jointly and severally liable under this section.

(3) An owner may not recover damages or compensation as a result of the seizure, impoundment, or euthanasia of a dangerous dog by an animal control officer under this by-law.

OFFENCES

45. A person shall not remove, or attempt to remove, from the pound an impounded animal except as permitted under this by-law.

46. No person shall interfere with, resist, or otherwise obstruct an animal control officer or other person authorized under this by-law in the performance of his or her duties.

47. (1) A person who contravenes any of sections 7, 8, 9, 10, 11, 12, 13, 14, 15, 16(1), 16(2), 16(4), 17(1), 17(5), 17(6), 18(2), 19(1), 20, 22, 23, 24, 25(3), 26, 27(1), 27(2), 27(3), 29, 30, 31, 45, or 46 commits an offence, and is liable on summary conviction to a fine not exceeding $1000 or to imprisonment for a term not exceeding 30 days, or to both a fine and imprisonment.

(2) Each day that a contravention of this by-law persists constitutes a separate offence.

ENFORCEMENT PROCEEDINGS

48. Council may obtain a court order, pursuant to section 81(3) of the *Indian Act*, restraining a person from acting in contravention of this by-law.

49. Sections 8 through 33 of Halfway River First Nation's Law and Order By-law apply with respect to commencing and proceeding with enforcement of this by-law.

REPEAL, ENACTMENT AND AMENDMENT

50. Any previous Halfway River First Nation Animal Control By-laws are repealed and replaced by this by-law: *By-law No. 2016-003 A By-law for the Care and Control of Animals on the Reserve*.

51. (1) This by-law comes into force after it is executed by a quorum of Council of Halfway River First Nation and on the date that the by-law is first published in either the *First Nations Gazette* or on Halfway River First Nation's website.

(2) Sections 17, 18, and 31(a) [Licensing and Identifying Marks] come into force at a time specified by resolution of Council.

52. If a court determines that a provision of this by-law is invalid for any reason, then the provision shall be severed from the by-law and the validity of the rest of the by-law shall not be affected.

53. This by-law may only be amended by a quorum of council at a duly convened council meeting.

The quorum of council is two (2).

The following members of the council, constituting a majority, voted in favour of this by-law at a duly convened meeting held this 8 day of MARCH, 2016:

Chief Darlene Hunter

William Field
Councillor William Field

Councillor Cynthia Wolter

SCHEDULE 1

Animal Description	**Annual Licence Fee**
Neutered dog, or an un-neutered dog under the age of six (6) months	$10.00
Un-neutered dog over the age of six (6) months	$50.00
Dangerous dog	$200.00
Replacement licence tag	$5.00

Halfway River First Nation

By-law No. 2016-001

A By-law for the Observance of Law and Order

WHEREAS the Council of the Halfway River First Nation desires to make a by-law governing the observance of law and order of Members and other persons on the Halfway River Reserve No. 168 (the "Reserve") with respect to any matter arising out of or ancillary to the exercise of powers under section 81 of the *Indian Act*, and for the imposition of a penalty for a violation thereof;

AND WHEREAS the Council of the Halfway River First Nation is empowered to make such a by-law pursuant to section 81(1) paragraphs (c), (d), (p), (p.1), (q), (r); 81(2); and 81(3) of the *Indian Act*, R.S.C., c. I-5;

AND WHEREAS it is considered to be expedient and necessary for the benefit, comfort and safety of the inhabitants of the Halfway River First Nation Reserve to provide for the observance of law and order by Members and other persons on the Reserve;

NOW THEREFORE the Council of the Halfway River First Nation hereby enacts the following by-law:

1. SHORT TITLE

1.1. This by-law may be cited as the "*Halfway River First Nation Law and Order By-law*".

2. INTERPRETATION

2.1. In this by-law:

"**Council**" means the Chief and Council of the Halfway River First Nation, as defined in the *Indian Act* and lawfully elected in accordance with the *Indian Act* or custom election code, as the case may be;

"**Criminal History Information Check**" means a search being made by a police enforcement agency of the automated criminal records retrieval system maintained by the Royal Canadian Mounted Police ("RCMP").

"**Criminal History Information Request**" means a request issued by Council for an individual to obtain a Criminal Information History Check from the RCMP or other appropriate policing agency.

"**Dangerous Person**" means a person that has been convicted, without receiving a pardon and/or a record suspension, of one or more of the offences listed in s. 752 of the *Criminal Code* of Canada as a "designated primary offence" and any person designated as a "dangerous person" pursuant to this by-law;[i]

"**First Nation**" means the Halfway River First Nation, a band within the meaning of the *Indian Act*;

"**Information**" includes

(a) a count in an Information; and

(b) a complaint in respect of which a justice is authorized to make an order;

"**Justice**" means a Justice of the Peace, and includes 2 or more Justices, if 2 or more Justices act or have jurisdiction, and a judge of the Provincial Court or any person who has the power or authority of 2 or more Justices of the Peace;

"**Legal Justification**" means, an individual entitled to be present on Reserve, either by being a Resident on Reserve, being a member of the Halfway River First Nation, or on an implied invitation to the public;

"**Occupier**" means, in relation to premises:

(a) Chief and Council of the First Nation, or

(b) a person lawfully entitled to occupation of those premises;

"**Officer**" means any peace officer or other person charged with the duty to preserve and maintain the public peace, a by-law enforcement officer, or any other person appointed by the Council for the purpose of maintaining law and order on the Reserve;

"**Order**" includes an Order for the payment of money;

"**Proceedings**" means:

(a) proceedings in respect of offences, and

(b) proceedings in which a Justice is authorized by an enactment to make an Order;

"**Prohibited Purpose**" means for the purpose of conducting illegal activities, including any activity that is contrary to a by-law of the First Nation, law of Canada, or law of British Columbia applicable on Reserve. For greater certainty, this does not apply to a person who is a Member or a lawful Resident, unless that person is otherwise prohibited from entering the Reserve by operation of a by-law of the First Nation;

"**Prosecutor**" means an informant, Council, or the Attorney General or their respective counsel or agents;

"**Reserve**" means the Halfway River Indian Reserve No. 168, any land held for the use and benefit of the First Nation pursuant to section 36.1 of the *Indian Act*, and any future reserve set aside by Her Majesty for the use and benefit of the First Nation;

"**Resolution"** means a decision made at a duly-convened meeting of a quorum of Council, and recorded in writing;

"**Resident**" means any person that ordinarily resides on the Reserve pursuant to the provisions of By-law No.2016-002 the *Halfway River First Nation Residency By-law*;

"**Territorial Division**" means a district, county, township, city, town or other judicial division or place; and

"**Trial**" includes the hearing of a complaint.

3. CRIMINAL HISTORY INFORMATION PRODUCTION ORDER

3.1. If Council reasonably believes that the presence of a person on the Reserve may pose a threat to the observance of law and order on the Reserve, Council may, by Resolution, order a Criminal History Information Request requiring that person to provide to Council, within 30 days of receiving the Order:

(a) a completed Criminal History Information Check (also referred to as a Police Information Check) provided by the RCMP or other appropriate policing agency; or

(b) a signed declaration indicating whether the person been convicted, without receiving a pardon and/or a record suspension, of one or more of the offences listed as a "designated offence" in s. 752 of the *Criminal Code* of Canada, and where the person has been so convicted, a signed declaration listing which of these offences the person has received a conviction.

3.2. If:

(a) Council believes on the basis of a Criminal History Information Check conducted pursuant to section 3.1(a) or a written declaration received pursuant to section 3.1(b) that a person has been convicted of one or more of the offences listed as a "designated offence" in s. 752 of the *Criminal Code* of Canada; or

(b) a person fails or refuses within 30 days to comply with an Order to complete a Criminal History Information Request pursuant to section 3.1;

then Council may, by Resolution pursuant to this by-law, designate such a person as a Dangerous Person.

4. DANGEROUS PERSONS ON RESERVE

4.1. Subject to the limitations imposed by law and subject to sections 4.2 and 4.3, Council may, by Resolution, do one or more of the following to restrict or prohibit the residence of a Dangerous Person on Reserve:

(a) post the name of a Dangerous Person in a public place, or otherwise inform Residents of the presence of a Dangerous Person on the Reserve;

(b) issue a direction to:

i. prohibit or restrict the Dangerous Person from attending specified locations or events on the Reserve;

ii. prohibit a Dangerous Person from being within a prescribed distance from a particular person or persons;

iii. limit the duration for which a Dangerous Person may occupy the Reserve on a given visit;

iv. limit the number of times a Dangerous Person may frequent the Reserve within a specified period of time;

v. remove a Dangerous Person from housing on Reserve;

vi. restrict a Dangerous Person from using, occupying, or possessing land on the Reserve, either for a specified duration or until express permission is granted in the form of a Resolution, for a period not exceeding one (1) year; or

vii. obtain a court Order, pursuant to subsection 81(3) of the *Indian Act,* restraining a person from acting in contravention of this by-law.

4.2. When considering whether to impose any prohibitions or conditions pursuant to subsection 4.1, Council may consider the following:

(a) whether the behaviour for which the conviction was received, if repeated, poses any threat to the peace or safety of Residents or to Council's ability to ensure the observation of law and order on Reserve;

(b) the circumstances and the particulars of the offence or offences for which the Dangerous Person has been convicted, including:

i. whether the offence or offences occurred on the Reserve;

ii. whether the offence or offences involved a Resident;

iii. the age of the Dangerous Person when the offence or offences occurred;

iv. any extenuating circumstances;

v. the length of time that has elapsed between the commission of the offence or offences, including:

a) what the Dangerous Person has done during that period of time;

b) whether the Dangerous Person has shown any tendencies to repeat the kind of behaviour for which he or she received the conviction or convictions;

vi. whether the Dangerous Person has shown a firm intention to rehabilitate himself or herself;

vii. whether the Dangerous Person has failed to comply with previous Orders issued pursuant to section 4; and

viii. any other factor that Council reasonably believes is relevant to the determination of whether the residence of the Dangerous Person on the Reserve represents a threat to the peace and safety of Residents or to the observance of law and order on the Reserve.

4.3. Prior to imposing any prohibitions or conditions pursuant to section 4, Council shall give a reasonable opportunity for and shall consider the views of the Dangerous Person and Residents concerning whether the Dangerous Person represents a threat to the peace and safety of Residents or to the observance of law and order on the Reserve.

5. TRESPASSING

5.1. A person commits an offence of trespass if the person does any of the following:

(a) enters the Reserve without Legal Justification;

(b) frequents the Reserve for a Prohibited Purpose;

(c) enters premises without the Occupier's permission;

(d) has been directed, either orally or in writing to leave the premises and does not vacate the premises as soon as practicable after receiving the direction;

(e) engages in an activity on or in a premise after the person has had notice from the Occupier of the premises that the activity is prohibited; or

(f) re-enters the premises or resumes the activity on or in the premises.

5.2. An Officer may take such reasonable measures as may be necessary to remove a person from the Reserve who is trespassing pursuant to subsection 5.1 or where a person fails or refuses to comply with an Order revoking or limiting a person from occupying the Reserve under section 4 of this by-law, or where a Person Resides on the Reserve without being entitled to do so pursuant to section 4 of the *Halfway First Nation Residency By-law*, or where a Resident fails or refuses to comply with an Order revoking their right to Reside on the Reserve pursuant to subsection 9(1) of the *Halfway First Nation Residency By-law*.

6. OFFENCE AND PENALTY

6.1. A person commits an offence who fails or refuses to comply with a request, Resolution or direction made under sections 4 or 5 of this by-law.

6.2. A person who commits an offence under this section is liable on summary conviction to a fine not exceeding one thousand dollars ($1000) or to imprisonment for a term not exceeding thirty (30) days, or to both fine and imprisonment.

6.3. Each day that a contravention of this by-law persists constitutes a separate offence.

7. BY-LAW ENFORCEMENT OFFICER

7.1. Council may, by Resolution, provide for the appointment and the reasonable remuneration of a by-law enforcement officer.

8. COMMENCING ENFORCEMENT PROCEEDINGS

8.1. Proceedings alleging a contravention of this by-law must be commenced by the laying of an Information in the form set out in Form 1 attached to this by-law.

8.2. Proceedings alleging a contravention of this by-law must not be instituted more than six (6) months after the time when the subject matter of the proceedings arose

9. FORMALITIES OF AN INFORMATION

9.1. An Information:

(a) must be in writing and must be under oath; and

(b) may charge more than one offence or relate to more than one matter of complaint, but if more than one offence is charged or the Information

relates to more than one matter of complaint, each offence or matter of complaint must be set out in a separate count.

9.2. An Information in respect of an offence for which, because of previous convictions, a greater punishment may be imposed must not contain any reference to previous convictions.

10. POWER TO LAY INFORMATION OR COMPLAINT

10.1. A person may, on reasonable and probable grounds,

(a) lay an Information before a Justice;

i. that any person, being within the jurisdiction of that Justice, has committed or is suspected of having committed an offence or act in contravention of this by-law for which the person is liable by law, on conviction, to be fined or imprisoned, or otherwise punished; or

10.2. The Information or complaint may be in Form 1 of this by-law or of similar effect.

11. JUSTICE TO HEAR INFORMANT OR WITNESSES AND ISSUE A SUMMONS OR WARRANT

11.1. A Justice who receives an Information must:

(a) hear and consider without the necessity of notice to any other person;

i. the allegations of the informant; and

ii. the evidence of witnesses if the Justice considers it desirable or necessary; and

(b) if the Justice considers that a case for doing so is made out, issue a summons or warrant to compel the defendant to attend before the Justice.

12. SUMMONS

12.1. A summons may be in one of the prescribed forms and must:

(a) be directed to the defendant;

(b) set out briefly the offence in respect of which the defendant is charged; and

(c) require the defendant to appear at a time and place stated in the summons.

13. SERVICE ON INDIVIDUAL

13.1. Subject to subsection 13.3, a summons must be served by an Officer or enforcement officer, who must deliver it personally to the person to whom it is directed, or, if that person cannot conveniently be found, must leave it for the person at the person's last or usual residence with an occupant of it who appears to be at least 16 years of age.

13.2. A summons in respect of an alleged offence under this by-law may be served in the manner set out in subsection 13.1 by a person appointed for that purpose by Council.

13.3. For the purposes of this section, a person appointed under subsection 13.2 has the legal status of an Officer.

14. SERVICE OF A COPY

14.1. If there is any reference in this by-law to service of a summons, or to a summons, being served, a summons is sufficiently served if a copy of it is served.

14.2. If a copy of a summons is served, the certificate referred to in section 15.1(b) may be endorsed on another copy of, or on the summons.

15. PROOF OF SERVICE

15.1. Service of a summons, may be proved by:

(a) the oral evidence given under oath of a person who served it; or

(b) the certificate of a person who served it, if the certificate is endorsed on a copy of the summons.

15.2. The certificate referred to in subsection 15.1(b) is proof of the authority of the person who signed it.

16. SERVICE ON SUNDAY OR HOLIDAY

16.1. A warrant or summons authorized may be issued or executed on a Sunday or statutory holiday.

17. COPY OF WARRANT TO BE SERVED

17.1. If a warrant is issued for the arrest of a defendant, a copy of it must be served on the person who is arrested under it.

18. CONTENTS OF A WARRANT TO ARREST

18.1. A warrant may be in Form 2 attached to this by-law and must:

(a) name or describe the defendant;

(b) set out briefly the offence in respect of which the defendant is charged; and

(c) Order that the defendant be arrested and brought before the Justice who issued the warrant or before another Justice who has jurisdiction in the same Territorial Division, to answer to the charge and be further dealt with according to law.

18.2. A warrant remains in force until it is executed and need not be made returnable at any particular time.

19. FORMALITIES OF A WARRANT

19.1. A warrant must be signed by a Justice and may be directed:

(a) to an Officer by name;

(b) to an Officer by name and all other Officers in the Territorial Division of the Justice; or

(c) generally to all Officers within the Territorial Division of the Justice.

20. SUMMONS NOT TO PREVENT A WARRANT

20.1. A Justice may issue a warrant:

(a) in Form 2 attached to this by-law, for the arrest of a defendant even if a summons has already been issued to require the appearance of the defendant; or

(b) in the prescribed forms; if

i. service of a summons is proved and the defendant does not appear; or

ii. it appears that a summons cannot be served because the defendant is evading service.

21. EXECUTION OF A WARRANT

21.1. A warrant may be executed by arresting the defendant wherever the defendant is found within the territorial jurisdiction of the Justice who issued the warrant.

21.2. A warrant may be executed by a person who is the Officer named in the warrant or one of the Officers to whom it is directed, whether or not the place in which the warrant is to be executed is in the territory for which the person is an Officer.

22. ENDORSEMENT OF WARRANT

22.1. If a warrant for the arrest of a defendant cannot be executed in accordance with section 21, a Justice in whose jurisdiction the defendant is, or is believed to be, must, on application and on proof on oath, or by affidavit, of the signature of the Justice who issued the warrant, authorize the execution of the warrant in his or her jurisdiction by making an endorsement, which may be in Form 3 attached to this by-law, on the warrant.

22.2. An endorsement made on a warrant under subsection 21.1 is sufficient authority to the Officers to whom it was originally directed and to all Officers in the Territorial Division of the Justice by whom it is endorsed to execute the warrant and to take the defendant before the Justice who issued the warrant or before another Justice for the same Territorial Division.

23. PROMISE TO APPEAR

23.1. In this section, "**officer in charge**" means:

(a) the officer in command of the police force or police department, or of the designated policing unit or designated law enforcement unit as those terms are defined in section 1 of the *Police Act* [R.S.B.C. 1996] c.37, who is responsible for the lockup or other place to which a defendant is taken after arrest; or

(b) an Officer designated by the officer referred to in subsection 23.1(a) for this section who is in charge of the lockup or other place at the time the defendant is taken to that place to be detained in custody.

23.2. If a Justice issues a warrant under this by-law for the arrest of a defendant, the Justice may authorize the release of the defendant under subsection 23.3 by making an endorsement on the warrant in Form 4 attached to this by-law.

23.3. If a person who has been arrested with a warrant issued under this by-law is taken into custody, the officer in charge may, if the warrant has been endorsed by a

Justice under subsection 23.2, release the defendant on the defendant giving his or her promise to appear.

23.4. A promise to appear must be in a prescribed form.

23.5. A person who fails to comply with the conditions set out in a promise to appear commits an offence.

24. ADJOURNMENT

24.1. A Justice may in his or her discretion, before or during a Trial, adjourn the Trial.

(a) The parties to a Trial adjourned under subsection 24.1 must be notified of the time and place appointed for their next appearance before the court.

24.2. If the Justice adjourns a Trial, the Justice may, on condition that the defendant appear at the time and place set for resumption of the Trial,

(a) permit the defendant to be at large;

(b) commit the defendant by warrant, in Form 5 attached to this by-law to a prison in the Territorial Division for which the Justice has jurisdiction, or to any other safe custody the Justice thinks fit; or

(c) discharge the defendant on the defendant's recognizance, in Form 6 attached to this by-law

i. with or without sureties; or

ii. on depositing a sum of money the Justice directs.

25. ABSENCE OF DEFENDANT

25.1. If the defendant does not appear at the time and place appointed for the Trial, and service of the summons within a reasonable period before the appearance was required is proved, or if the defendant does not appear for the resumption of a Trial that has been adjourned in accordance with section 24, the Justice may:

(a) proceed to hear and determine the Proceedings in the absence of the defendant as fully and effectually as if the defendant had appeared; or

(b) if the Justice thinks fit, issue a warrant in a prescribed form or Form 7 for the arrest of the defendant, and adjourn the Trial to await the defendant's appearance to it.

26. ABSENCE OF PROSECUTOR

26.1. If the Prosecutor does not appear at the time and place appointed for the resumption of an adjourned Trial, the Justice may dismiss the Information, with or without costs.

27. CONVICTION ORDER OR DISMISSAL

27.1. When the Justice has heard the Prosecutor, defendant and witnesses, the Justice must, after considering the matter:

(a) convict the defendant;

(b) make an Order against the defendant; or

(c) dismiss the Information.

28. POWER TO RESTRAIN

28.1. In addition to any other remedy or any other penalty imposed by this by-law, any court of competent jurisdiction may make an Order prohibiting the continuation or repetition of offence by any person convicted of contravening this by-law.

29. MEMORANDUM OF CONVICTION OR ORDER

29.1. If a defendant is convicted or if an Order is made against the defendant:

(a) a minute or memorandum of the conviction or Order may be made, without fee, but whether or not a minute or memorandum is made, the

conviction or Order must be drawn up by the Justice in Form 9 or Form10 attached to this by-law; and

(b) the Justice must issue a warrant of committal in Form 8 attached to this by-law and section 22 of this by-law applies to the warrant of committal.

30. EXECUTION OF WARRANT OF COMMITTAL

30.1. An Officer or other person to whom a warrant of committal authorized by this by-law must convey the person named or described in the warrant to the jail or other prison mentioned in the warrant and deliver the person, together with the warrant, to the keeper of the jail or prison, who must then give to the Officer or other person who delivers the prisoner a receipt, in Form 11, setting out the state and condition of the prisoner when delivered into his or her custody.

30.2. It is not necessary to give a receipt to an Officer or other person delivering a prisoner to the custody of the keeper or other person in charge of a municipal lockup or of a prison which is not a common jail of any county.

31. ORIGINATING DOCUMENT MUST CONTAIN SUBSTANCE OF EVIDENCE

31.1. An Information, complaint, warrant, conviction or other proceeding under this by-law must in general apply to a single transaction, and must contain, and is sufficient if it contains in substance, a statement that the defendant committed an offence or act specified in the proceeding and punishable on summary conviction.

31.2. The statement referred to in subsection 31.1 may be:

(a) in popular language without technical averments or allegations of matters that are not essential to be proved;

(b) in the words of the enactment that describes the offence or declares the matters charged to be an offence or act punishable on summary conviction; or

(c) in words that are sufficient to give to the defendant notice of the offence with which the defendant is charged.

31.3. An Information must contain sufficient detail of the circumstances of the alleged offence to give to the defendant reasonable information with respect to the act or omission to be proved against the defendant and to identify the transaction referred to, but otherwise the absence or insufficiency of details does not vitiate the Information.

31.4. An Information may refer to any section, subsection, paragraph, subparagraph or clause of the enactment that creates the offence charged, and for determining whether an Information is sufficient, consideration must be given to any such reference.

31.5. Nothing in this by-law relating to matters that do not render an Information insufficient is deemed to restrict or limit the application of this section.

32. INFORMATION SUFFICIENT DESPITE CERTAIN OMISSIONS

32.1. No Information, complaint, warrant, conviction or other proceeding under this by-law is insufficient because of the absence of details if, in the opinion of the Justice, the Information otherwise fulfils the requirements of section 31.

32.2. Without restricting subsection 32.1, no Information is insufficient merely because it fails to:

(a) name the person injured or intended or attempted to be injured;

(b) name the person who owns or has a special property or interest in property mentioned in the Information;

(c) specify the means by which the alleged offence was committed;

(d) name or describe with precision any person, place or thing; or

(e) if the consent of a person, official or authority is required before proceedings may be instituted for an offence, state that the consent has been obtained.

32.3. The Justice may, if satisfied that it is necessary for a fair Trial, Order that a particular, further describing any matter relevant to the proceedings, be furnished to the defendant.

33. NO ACTION AGAINST OFFICIAL WHEN CONVICTION, ORDER OR PROCEEDING QUASHED

33.1. If an application is made to quash a conviction, Order or other proceeding made or held by a Justice on the ground that the Justice exceeded his or her jurisdiction, the court to which the application is made may, in quashing the conviction, Order or other proceeding, order that civil proceedings must not be taken against the Justice or against any Officer who acted under the conviction, Order or other proceeding, or under any warrant issued to enforce it.

34. FORMS

34.1. No Justice is required to attach or affix a seal to any writing or process that the Justice is authorized to issue and in respect of which a form is set out in the attached Schedule.

35. AMENDMENT

35.1. This by-law may only be amended by a quorum of the Council at a duly convened Council meeting.

36. REPEAL

36.1. Any previous Halfway River First Nation Law and Order By-laws are repealed and replaced by this by-law: *By-law No. 2016-001 A By-law for the Observance of Law and Order*.

37. ENACTMENT

37.1. This by-law comes into force after it is executed by a quorum of Council of Halfway River First Nation and on the date that the by-law is first published in either the *First Nations Gazette* or on Halfway River First Nation's website.

37.2. If a court determines that a provision of this by-law is invalid for any reason, then the provision shall be severed from the by-law and the validity of the rest of the by-law shall not be affected.

The quorum of Council is two (2).

The following members of the Council, constituting a majority, voted in favour of this by-law at a duly convened meeting held this 8 day of MARCH, 2016:

Chief Darlene Hunter

Councillor William Field

Councillor Cynthia Wolter

[i] Section 752:
"primary designated offence" means
(a) an offence under any of the following provisions:
(i) section 151 (sexual interference),
(ii) section 152 (invitation to sexual touching),
(iii) section 153 (sexual exploitation),
(iv) section 155 (incest),
(v) section 239 (attempt to commit murder),
(vi) section 244 (discharging firearm with intent),
(vii) section 267 (assault with weapon or causing bodily harm),
(viii) section 268 (aggravated assault),
(ix) section 271 (sexual assault),
(x) section 272 (sexual assault with weapon, threats to third party or causing bodily harm),
(xi) section 273 (aggravated sexual assault), and
(xii) subsection 279(1) (kidnapping),
(b) an offence under any of the following provisions of the *Criminal Code*, chapter C-34 of the Revised Statutes of Canada, 1970, as they read from time to time before January 4, 1983:
(i) section 144 (rape),
(ii) section 145 (attempt to commit rape),

(iii) section 149 (indecent assault on female),
(iv) section 156 (indecent assault on male),
(v) subsection 245(2) (assault causing bodily harm), and
(vi) subsection 246(1) (assault with intent) if the intent is to commit an offence referred to in any of subparagraphs (i) to (v) of this paragraph,

(c) an offence under any of the following provisions of the *Criminal Code*, chapter C-34 of the Revised Statutes of Canada, 1970, as enacted by section 19 of *An Act to amend the Criminal Code in relation to sexual offences and other offences against the person and to amend certain other Acts in relation thereto or in consequence thereof*, chapter 125 of the Statutes of Canada, 1980-81-82-83:
(i) section 246.1 (sexual assault),
(ii) section 246.2 (sexual assault with weapon, threats to third party or causing bodily harm), and
(iii) section 246.3 (aggravated sexual assault),

(d) an offence under any of the following provisions of the *Criminal Code*, chapter C-34 of the Revised Statutes of Canada, 1970, as they read from time to time before January 1, 1988:
(i) subsection 146(1) (sexual intercourse with female under age of 14), and
(ii) paragraph 153(1)(a) (sexual intercourse with step-daughter), or

(e) an attempt or conspiracy to commit an offence referred to in any of paragraphs (a) to (d);

FORM 1

Information

Canada:

Province of British Columbia:

County of

This is the information of *C.D.*, of ..... *[occupation]*, called the "informant".

The informant says that *[if the informant has not personal knowledge, state that he or she has reasonable and probable grounds to believe and does believe and state the offence]*.

Sworn before me, ...

..... *[month, day, year]*, at .....

.....

..... *(Signature of Informant)*

A ..... in and for the Province of British Columbia.

FORM 2

Warrant to Arrest a Person Charged with an Offence

Canada:

Province of British Columbia:

County of

*To the peace officers in [*Territorial Division*]*:

A .B., of ....., *[occupation]*, called the "defendant", has been charged that *[state the offence as in the information]*:

This is to command you, in Her Majesty's name, at once to arrest the defendant and to bring the defendant before ..... or any justice in and for [*Territorial Division*], to answer to the charge and to be dealt with according to law.

Dated ..... *[month, day, year]*, at .....

.....

A ..... in and for the Province of British Columbia

FORM 3

Endorsement of Warrant

Canada:

Province of British Columbia:

County of

Under an application made today to me, I authorize the execution of this warrant in *[Territorial Division]*.

Dated ..... *[month, day, year]*, at .....

.....

A ..... in and for the Province of British Columbia

FORM 4

Endorsement of Warrant - Release

Canada:

Province of British Columbia:

County of

To the peace officers in the *[Territorial Division]*:

I authorize the release of the defendant under section 23 of this by-law.

Dated ..... *[month, day, year]*, at .....

.....

A ..... in and for the Province of British Columbia

FORM 5

Warrant Remanding a Prisoner

Canada:

Province of British Columbia:

County of

To the peace officers in [Territorial Division]:

You are commanded at once to convey to the *[prison]* at ..... the persons named in the following schedule, each of whom has been remanded to the time mentioned in the schedule:

Person Charged	Offence	Remanded to —
.....	.....	.....

And I command you, the keeper of the prison, to receive each of the persons into your custody in the prison and keep each person safely until the day when his or her remand expires and then to have each person before me or any other justice at ..... at ..... [time (AM or PM)] to answer the charge and to be dealt with according to law, unless you are otherwise ordered before that time.

Dated ..... *[month, day, year]*, at .....

.....

A ..... in and for the Province of British Columbia

FORM 6

Recognizance

Canada:

Province of British Columbia:

County of

Today the persons named in the following schedule personally came before me and separately acknowledged themselves to owe to Her Majesty the Queen the several amounts set opposite their respective names, namely:

Name	Address	Occupation	Amount
A.B.			
C.D.			
E.F.			

to be made and levied of their individual property, respectively, to the use of Her Majesty the Queen, if *A.B.* fails in the following condition:*

Taken and acknowledged before me on ..... *[month, day, year]*, at .....

.....

A..... in and for the Province of British Columbia

* Use whichever of the following conditions is appropriate:

(a) A.B. has been charged [state offence as in the information]: The condition of the above written recognizance is that if *A.B.* appears before the *[state justice]* on ..... *[month, day, year]*, at ..... [(AM or PM)], at [place], to answer to the charge and to be dealt with according to law, the recognizance is void, otherwise it stands in full force.

(b) The condition of the above written recognizance is that if *A.B.* keeps the peace and is of good behaviour for the term of ..... beginning on ....., the recognizance is void, otherwise it stands in full force.

(c) The condition of the above written recognizance is that if *A.B.* appears and receives judgment when called on during the term of ..... beginning on ....., and during

that term keeps the peace and is of good behaviour *[add special conditions as authorized and applicable]*, the recognizance is void, otherwise it stands in full force.

(d) *A.B.*, called the "appellant", has appealed against his or her conviction *[or against an order or by way of stated case]* in respect of the following matter *[set out offence, subject matter, of order or question of law]*:

The condition of the above written recognizance is that if the appellant personally appears at the sittings of the court at which the appeal *[or stated case]* is to be heard and abides the judgment of the court, the recognizance is void, otherwise it stands in full force.

FORM 7

Warrant if Defendant Fails to Appear after Adjournment

Canada:

Province of British Columbia:

County of

To the peace officers in the [Territorial Division]:

A .B., of ....., called the "defendant", appeared before me on ..... *[month, day, year]*, on a charge that *[state the offence as in the information]*:

And the trial [*or* inquiry, *etc.*] was adjourned to ..... *[month, day, year]*:

And the defendant failed to appear at the time and place to which the trial [*or* inquiry, *etc.*] was adjourned:

This is to command you, in Her Majesty's name, at once to arrest the defendant and to bring the defendant before me or any justice in and for *[Territorial Division]*, to answer to the charge and to be dealt with according to law.

Dated ..... *[month, day, year]*, at .....

.....

A ..... in and for the Province of British Columbia

FORM 8

Warrant of Committal on Conviction

Canada:

Province of British Columbia:

County of

To the peace officers in [Territorial Division] *and to the keeper of the* [prison] *at* .....:

A.B., called the "defendant", was convicted today on a charge that *[state offence as in the information]*, and it was adjudged that the defendant for his or her offence*.....:

You are commanded, in Her Majesty's name, to take the defendant and convey the defendant safely to the *[prison]* at ....., and deliver the defendant to the keeper, together with the following:

You, the keeper, are commanded to receive the defendant into custody in the prison and imprison the defendant there.

Dated ..... *[month, day, year]*, at .....

.....

A ..... in and for the Province of British Columbia

* Use whichever of the following forms of sentence is applicable:

(a) be imprisoned in the *[prison]* at ..... for the term of .....:

(b) forfeit and pay the sum of $....., to be applied according to law, and also pay to ..... the sum of $....., in respect of costs.

(c) be imprisoned in *[prison]* at ..... for the term of..... and pay the sum of $....., to be applied according to law, and also pay to ..... the sum of $....., in respect of costs.

FORM 9

Conviction

Canada:

Province of British Columbia:

County of

On ..... *[month, day, year]*, *A.B.* called the "defendant", was tried under the Offence Act on the charge that *[state fully the offence of which defendant was convicted]*, was convicted of the offence, and the following punishment was imposed on the defendant, namely:*

Dated ..... *[month, day, year]*, at .....

.....

A ..... in and for the Province of British Columbia

* Use whichever of the following forms of sentence is applicable:

(a) That the defendant be imprisoned in the *[prison]* at ..... for the term of .....

(b) That the defendant forfeit and pay the sum of $....., to be applied according to law, and also pay to ..... the sum of $..... in respect of costs.

(c) That the defendant be imprisoned in the *[prison]* at ..... for the term of ....., and in addition forfeit and pay the sum of $....., to be applied according to law, and also pay to the sum of $ ..... in respect of costs.

FORM 10

Order Against a Defendant

Canada:

Province of British Columbia:

County of

On ..... *[month, day, year]*, *A.B.*, of ....., was tried on an information alleging that [set out matter of complaint], and it was ordered and adjudged that [set out the order made].

Dated ..... *[month, day, year]*, at .....

.....

A ..... in and for the Province of British Columbia

FORM 11

Jailer's Receipt to Peace Officer for Prisoner

I certify that I have received from *X.Y.*, a peace officer for *[Territorial Division]*, one *A.B.*, together with a warrant *[or order]* issued by *[set out court or justice]*.*

Dated ..... *[month, day, year]*, at .....

.....

Keeper of *[prison]*.

*Add a statement of the condition of the prisoner.

Halfway River First Nation

By-law No. 2016-002

A By-law Governing Residency of Members and Other Persons on Reserve

WHEREAS the Council of the Halfway River First Nation desires to make a by-law governing the residency of Members and other persons on the Halfway River Reserve No. 168 (the "Reserve") with respect to any matter arising out of or ancillary to the exercise of powers under section 81 of the *Indian Act,* and for the imposition of a penalty for a violation thereof;

AND WHEREAS the Council of the Halfway River First Nation is empowered to make such a by-law pursuant to section 81(1) paragraphs (c), (d), (p), (p.1), (q), (r); 81(2); and 81(3) of the *Indian Act*, R.S.C., c. I-5;

AND WHEREAS it is considered to be expedient and necessary for the benefit, comfort and safety of the inhabitants of the Halfway River First Nation Reserve to provide for the residency of Members and other persons on the Reserve;

NOW THEREFORE the Council of the Halfway River First Nation hereby enacts the following by-law:

PART 1 - INTERPRETATION AND APPLICATION

Short title

1. This by-law may be cited as the "*Halfway River First Nation Residency By-law*".

Application

2. This by-law applies to all Members and Residents on the Reserve.

Interpretation

3. In this by-law:

"**Band Housing**" means any Residence located on the Reserve that is owned by Halfway River First Nation;

"**Council**" means the Chief and Council of the Halfway River First Nation, as defined in the *Indian Act* and lawfully elected in accordance with the *Indian Act* or custom election code, as the case may be;

"**Criminal History Information Check**" means a search being made by a police enforcement agency of the automated criminal records retrieval system maintained by the Royal Canadian Mounted Police ("RCMP").

"**Halfway River First Nation**" means the Halfway River First Nation, a band within the meaning of the *Indian Act*;

"**Legal Justification**" means, an individual entitled to be present on The Reserve, either by being a Resident on The Reserve, being a Member of the Halfway River First Nation, or on an implied invitation to the public;

"**Member**" means a registered Member of the Halfway River First Nation as recorded in the membership list maintained by Aboriginal Affairs and Northern Development Canada;

"**Officer**" means any peace officer or other person charged with the duty to preserve and maintain the public peace, a by-law enforcement officer, or any other person appointed by the Council for the purpose of maintaining law and order on the Reserve;

"**Order**" includes an order for the payment of money;

"**Proceedings**" means:

(a) proceedings in respect of offences, and

(b) proceedings in which a Justice is authorized by an enactment to make an order;

"**Reserve**" means Halfway River Indian Reserve No. 168, any land held for the use and benefit of the Halfway River First Nation pursuant to section 36.1 of the *Indian Act*, and any future Reserve set aside by Her Majesty for the use and benefit of the First Nation;

"**Reside**" means to live in a Residence as one's primary place of abode;

"**Residence**" means any Band Housing, or other dwelling, house, apartment, mobile home, travel trailer, or room located therein, situated on The Reserve, which the Member or other person is lawfully entitled to occupy;

"**Resident**" means:

(a) a Member who was residing on the Reserve prior to the date of enactment of this by-law;

(b) a Member who applied pursuant to the provisions contained within this by-law and who was granted permission by Council to Reside on the Reserve;

(c) a non-Member who has been granted permission by Council to Reside on the Reserve; and

(d) Resident Members who are temporarily absent from their Residence on the Reserve because of schooling, work, travel, medical treatment, or similar purposes;

"Resolution" means a decision made at a duly-convened meeting of a quorum of Council, and recorded in writing;

"Specified Use" in relation to a Residence means use of the Residence:

(a) for the production, manufacture, supply, sale, transfer, or exchange of an intoxicating substance where there is a reasonable basis to believe that the recipient will use or consume the substance as an intoxicant, or cause or permit the substance to be used or consumed as an intoxicant;

(b) for the possession, use, production, consumption, sale, transfer, or exchange of, or traffic in, a controlled substance as defined in the *Controlled Drugs and Substances Act* (Canada) in contravention of that Act; or

(c) for prostitution or activities related to prostitution.

PART 2 - ENTITLEMENT TO RESIDE ON RESERVE

Entitlement to Reside on Reserve

4. A person is entitled to Reside on the Reserve only if the person is a Resident and:

(a) Resides on the Reserve at the time this by-law comes into force and that person's right to so Reside does not expire and is not revoked either pursuant to this by-law or pursuant to the Halfway River First Nation *Law and Order By-law2016-001* (the "Law and Order By-law");

(b) is authorized to Reside on the Reserve pursuant to one of the following provisions of the *Indian Act:* sections 18.1, 20, and 24, and subsections 28(2) and 58(3); or

(c) is authorized to Reside on the Reserve pursuant to subsections 7(4)(a),(b),(c), or (d) of this by-law.

Registrar of Residents on Reserve

5. (1) Council may appoint a Registrar of Residents to provide for the administration of applications, and reapplications made under this by-law and to maintain records related to Reserve residency.

(2) Council or the Registrar of Residents, as the case may be, shall maintain a Resident list, on which is recorded:

(a) the name of each Resident;

(b) an indication as to whether each Resident is a Resident for an indefinite or defined period;

(c) the length of any defined period of residency;

(d) the location of each Resident's Residence; and

(e) whether each Resident is a Status Indian.

Application to be a Resident

6. (1) Any person or family who wishes to become a Resident of the Reserve must apply to Council or the Registrar of Residents, as the case may be, for permission to Reside on the Reserve or to extend any defined period for which permission was previously granted to the person or family to Reside on the Reserve.

(2) An application for residency shall include:

(a) the applicant's reasons for applying to be a Resident;

(b) if the applicant proposes to Reside on the Reserve for a limited time, the approximate duration of the proposed residency;

(c) the location at which the applicant proposes to Reside, if known;

(d) the name of any spouse with whom the applicant proposes to Reside;

(e) the names of any dependent children with whom the applicant proposes to Reside;

(f) the names of any additional persons with whom the applicant proposes to Reside;

(g) any additional information the applicant wishes to provide relating to the considerations listed in subsection 7(1);

(h) copies of a Criminal History Information Checks provided by the applicant for themselves and for all persons over the age of eighteen (18) years who are likely to Reside with the applicant; and

(i) copies of driver's licenses, and Status Cards, if any for each person who is included in the application to Reside on the Reserve.

Decision on Application for Residency

7. (1) In determining whether an application for permission to be a Resident of the Reserve should be granted, Council shall take into consideration each of the following:

(a) whether the applicant has arranged for a place to Reside on the Reserve;

(b) whether the applicant residing on the Reserve would be compatible with the culture, society and community of Halfway River First Nation and welfare of the Members of Halfway River First Nation residing on the Reserve;

(c) whether the applicant is of good moral character;

(d) the extent to which the applicant is prepared to commit their personal and economic resources to the welfare and advancement of the community residing on the Reserve;

(e) the availability of adequate housing, land and services on the Reserve;

(f) whether the applicant is or will be employed on the Reserve;

(g) whether the entitlement of the applicant to Reside on the Reserve has previously been revoked, the circumstances surrounding any such revocation, any change in the applicant's circumstances;

(h) whether the person has previously been issued an Order under the *Law and Order By-law*; or

(i) whether the presence of the applicant on the Reserve presents or would present a danger to the health or safety of the community.

(2) Notwithstanding subsection 7(1), where the applicant is a Member, Council shall only consider the criteria enumerated in subsections 7(1)(a),(e),(g),(h) and (i).

(3) Prior to making a determination regarding an application for residency under section 7(1) Council shall give a reasonable opportunity for and shall consider the views of the applicant and Reserve Residents.

(4) Within thirty (30) days after receiving an application for residency and after hearing and considering the views of the applicant and Reserve Residents, Council shall, by Resolution, dispose of the application by either expressly:

(a) granting the applicant permission to be a Resident of the Reserve until such time as the applicant ceases to Reside on the Reserve;

(b) granting the applicant permission to be a Resident of the Reserve for a defined period;

(c) granting the applicant provisional permission to be a Resident of the Reserve, on the condition that suitable Band Housing becomes available to the applicant within one (1) year, after which time the provisional permission to be a Resident will automatically expire;

(d) extending any defined period for which permission was previously granted to the person by Council to be a Resident of the Reserve; or

(e) dismissing the application;

and Council shall give written notice of its decision to the applicant, incorporating the reasons in support of its decision.

(5) A decision by Council pursuant to subsection 7(4) shall be final and not subject to appeal.

Reapplication for Residency

8. (1) A person can re-apply for permission to be a Resident upon the expiry of:

(a) any provisional permission to be a Resident that was previously granted by Council pursuant to subsection 7(4)(c); or

(b) any extension of a defined period for which permission was previously granted to the person by Council to be a Resident on Reserve pursuant to subsection 7(4)(d).

(2) Where an application for residency is dismissed pursuant to subsection 7(4)(e), unless a material change in circumstances has occurred, Council is not required to consider a further application for residency by that person for a period of one (1) year from the date of dismissal of the application for residency.

Revocation of Resident Status

9. (1) Council may, by Resolution, issue an Order revoking the right of a person to Reside on the Reserve where activities occurring at or near their Residence gives rise to a reasonable inference that the Residence is being habitually used for a Specified Use, or where unreasonable damage to Band Housing is occurring.

(2) Prior to making a determination regarding revocation of a person's right to Reside on the Reserve under section 9(1), Council shall give a reasonable opportunity for and shall consider the views of the person whose Resident status is at issue, as well as the views of other Reserve Residents.

(3) Council's Order revoking a person's right to Reside on the Reserve pursuant to subsection 9(1) may be either of a fixed or indeterminate duration.

(4) A decision by Council pursuant to subsection 9(1) shall be final and not subject to appeal.

(5) A person whose right to Reside on the Reserve was revoked under subsection 9(1) may submit an application to regain their Resident status either:

a) upon the expiry of the initial subsection 9(2) Order revoking their right to Reside on the Reserve; or

b) upon the expiry of one (1) year from the date upon which the Order revoking the person's right to Reside on the Reserve was issued by Council.

(6) A copy of Council's decision to revoke a person's right to Reside on the Reserve pursuant to subsection 9(1) shall be sent to the Royal Canadian Mounted Police ("RCMP") detachment in Fort St. John, and to any other relevant police agency.

Effective Time of Revocation

10. (1) Where the right of a person to Reside on the Reserve has been revoked by a Resolution pursuant to subsection 9(1) of this by-law or revoked or limited by sections 4 or 5 of the *Law and Order By-law*, the Resident's right to Reside on the Reserve shall expire twenty-four (24) hours from the time that the decision is communicated to the Resident.

(2) A person whose right to Reside on the Reserve has been revoked pursuant to subsection 9(1) of this by-law or revoked or limited by sections 4 or 5 of the *Law and Order By*-law, shall not attend on the Reserve for any purposes whatsoever without obtaining the prior written consent of Council in accordance with section 11.

Visits

11. (1) A person whose entitlement to Reside on the Reserve has been revoked pursuant to subsection 9(1) of this by-law or where their ability to occupy the Reserve is revoked or limited by section 4 of the *Law and Order By-law* may apply to Council for permission to visit the Reserve for the purposes of funerals, ceremonies, and other special occasions.

(2) A person making application to attend on the Reserve for a visit under subsection 11(1) shall include in his or her application the dates upon which the person proposes to visit the Reserve, the purpose of the visit, where on Reserve the person will be present, and any additional information or submissions the person wishes Council to consider.

(3) Council shall use its best efforts to consider and determine applications under this section expeditiously, and in advance of the proposed visitation dates.

(4) Council may, without holding a hearing into the matter, consider and determine applications to visit submitted pursuant to subsection 11(1) on the basis of the written

application, and by Resolution, issue an Order either granting or dismissing the application.

(5) A decision by Council under this subsection is final and not subject to appeal.

PART 3 - ENFORCEMENT

Removal of Trespassers by an Officer

12. (1) A person will have entered on the Reserve without Legal Justification and will be deemed to be trespassing on the Reserve in accordance with Section 5 of the *Law and Order By-law* or the where a person Resides on the Reserve without being entitled to do so pursuant to subsection 4 of this by-law, or where a Resident fails or refuses to comply with an Order revoking their right to Reside on the Reserve pursuant to subsection 9(1) of this by-law, or refuses to comply with an Order revoking or limiting a person from occupying the Reserve under section 4 of the *Law and Order By-law*.

(2) An Officer may take such reasonable measures as may be necessary to remove a person from the Reserve who is trespassing pursuant to subsection 12(1).

Offences

13. (1) A person commits an offence who:

(a) fails or refuses to comply with an order dismissing an application for residency issued pursuant to subsection 7(4)(e), revoking their right to Reside on Reserve pursuant to subsection 9(1) or dismissing an application to visit on the Reserve pursuant to subsection 11(4); or

(b) resists or interferes with an Officer acting under subsection 12(2).

(2) A person who commits an offence under this section is liable on summary conviction to a fine not exceeding one thousand dollars ($1,000), or to imprisonment for a term not exceeding thirty (30) days, or to both fine and imprisonment.

(3) Each day that a contravention of this by-law persists constitutes a separate offence.

Enforcement Proceedings

14. Council may obtain a court order, pursuant to s. 81(3) of the *Indian Act*, restraining a person from acting in contravention of this by-law.

15. Sections 8 through 33 of Halfway River First Nation's Law and Order By-law apply with respect to commencing and proceeding with enforcement of this by-law.

PART 4 - GENERAL PROVISIONS

Enactment

16. This by-law comes into force after it is executed by a quorum of Council of Halfway River First Nation and on the date that the by-law is first published in either the *First Nations Gazette* or on Halfway River First Nation's website.

17. If a court determines that a provision of this by-law is invalid for any reason, then the provision shall be severed from the by-law and the validity of the rest of the by-law shall not be affected.

Amendment

18. This by-law may only be amended by a quorum of the Council at a duly convened Council meeting.

Repeal

19. Any previous Halfway River First Nation Residency By-laws are repealed and

replaced by this by-law: *By-law No 2016-002 A By-law Governing Residency of Members and Other Persons on Reserve*.

The quorum of Council is two (2).

The following members of the Council, constituting a majority, voted in favour of this by-law at a duly convened meeting held this 8 day of MARCH, 2016:

Chief Darlene Hunter

Councillor William Field

Councillor Cynthia Wolter

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Little Shuswap Lake First Nation, in the Province of British Columbia, at a meeting held on the 6th day of September 2016.

Little Shuswap Lake First Nation
Annual Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 15th day of November 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

LITTLE SHUSWAP LAKE FIRST NATION

ANNUAL EXPENDITURE LAW, 2016

WHEREAS:

A. Pursuant to section 83 of the Indian Act, the council of a first nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues.

B. The Council of the Little Shuswap Lake Indian Band has enacted **By-Law 2016 T02** respecting taxation for local purposes on reserve; and

C. The Council of Little Shuswap Lake Indian Band wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation in the current taxation year, and a n interim budget for the next taxation year;

NOW THEREFORE the Council of the Little Shuswap Lake First Nation duly enacts as follows:

1. This Law may be cited as the *Little Shuswap Lake First Nation Annual Expenditure By-Law, 2016.*

2. In this By-Law:

"Act" means the *Indian Act*, S.C. 1985, c.I-5, and the regulations made under that Act;

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

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Little Shuswap Lake Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation law;

"taxable property" means property in a reserve that is subject to taxation the Taxation By-law; and

"Taxation By-Law" means the *Little Shuswap Lake Indian Band Property Taxation By-law PR-95-02.*

3. The First Nation's annual budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year April 1, 2017, and ending March 31, 2018 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-Law.

6. This by-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

1

8. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this By-law forms part of and is an integral part of this By-law.

(2) A reference to the Schedule is a reference to the Schedule to this By-law.

13. This By-law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 6th day of September, 2016 at Chase, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Oliver Arnouse

Councillor Wes Francois

Councillor Dale Tomma

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

Chum Creek (IR #2)

1. Local revenues for current fiscal year:

a. Property Tax	$25,136.51

CPR

1. Local revenues for current fiscal year:

a. Property Tax	$40,911.21

North Bay (IR #5)

1. Local revenues for current fiscal year:

a. Property Tax	$20,515.25

Quaaout (IR #1)

1. Local revenues for current fiscal year:

a. Property Tax	$498,893.87

Scotch Creek (IR #4)

1. Local revenues for current fiscal year:

a. Property Tax	$177,201.48
TOTAL REVENUES:	**$762,658.32**

PART 2: EXPENDITURES

Chum Creek (IR #2)

1. General Government Expenditures	
a. Wages And Benefits	$2,279.65
b. Bad Debt	$1,160.25
c. Administrative Fee	$2,030.43
d. Servicing Agreement	$3,480.74
8. Other Services	
a. Grounds Maintenance	$580.12
b. Roads and Bridges	$580.12
c. Community Buildings	$1,450.31
d. Housing	$435.09
e. Land And Resources	$1,160.25
f. Daycare	$290.06
g. Recycling	$145.03
h. Fire Department	$1,740.37
i. FNFA	$290.06
j. Sewer	$928.20
k. Infrastructure	$2,668.57
l. Capital Replacement	$4,495.96
m. Capital Emergency	$145.03
9. Taxes Collected for Other Governments	
10. Grants	
a. Homeowner Grants	$1,276.27

11. Contingency Amounts	
12. Transfers into reserve funds	
13. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES:	$25,136.51

CPR

1. General Government Expenditures

a.	$40,911.30
TOTAL EXPENDITURES:	$40,911.30

North Bay (IR #5)

1. General Government Expenditures	
a. Bad Debt	$1,757.79
b. Administrative Fee	$3,076.13
c. Servicing Agreement	$5,273.36
8. Other Services	
a. Grounds Maintenance	$476.49
b. Roads and Bridges	$878.89
c. Community Buildings	$2,197.23
d. Recycling	$219.72
e. Fire Department	$2,636.68
f. FNFA	$439.45
g. Sewer	$1,406.23
h. Capital Emergency	$219.72
9. Taxes Collected for Other Governments	
10. Grants	
a. Homeowner Grants	$1,933.56
11. Contingency Amounts	
12. Transfers into reserve funds	
13. Repayment of moneys borrowed from reserve funds	
TOTAL EXPENDITURES:	**$20,515.25**

Quaaout (IR #1)

1. General Government Expenditures	
a. Bad Debt	$26,286.82
b. Administrative Fee	$46,001.93
c. Servicing Agreement	$78,860.46
8. Other Services	
a. Grounds Maintenance	$13,143.41
b. Roads and Bridges	$13,143.41
c. Community Buildings	$32,858.52
d. Housing	$9,857.56
e. Land And Resources	$26,286.82
f. Daycare	$6,571.70
g. Recycling	$3,285.85
h. Fire Department	$39,430.23
i. FNFA	$6,571.70
j. Sewer	$21,029.46
k. Infrastructure	$60,459.69
l. Capital Replacement	$80,867.73
m. Capital Emergency	$3,285.85
10. Grants	
a. Homeowner Grants	$28,915.50
11. Contingency Amounts	
a. Contingency Amounts	$2,037.23
TOTAL EXPENDITURES:	**$498,893.87**

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South Creek (IR #4)

1. General Government Expenditures	
a. Bad Debt	$9,094.79
b. Administrative Fee	$13,949.95
c. Servicing Agreement	$27,284.38
8. Other Services	
a. Grounds Maintenance	$4,547.40
b. Roads and Bridges	$4,547.40
c. Community Buildings	$11,368.49
d. Housing	$3,410.55
e. Land And Resources	$9,094.79
f. Daycare	$2,273.70
g. Recycling	$1,136.85
h. Fire Department	$13,642.19
i. FNFA	$2,273.70
j. Sewer	$7,275.83
k. Infrastructure	$20,918.02
l. Capital Replacement	$35,242.32
m. Capital Emergency	$1,136.85
10. Grants	
a. Homeowner Grants	$10,004.27
TOTAL EXPENDITURES:	**$177,201.48**

All Expenditures	
1. General Government Expenditures	
a. Office Expense	$391.61
b. Bad Debt	$40,000.00
c. Administrative Fee	$54,266.71
d. Servicing Agreement	$120,000.00
8. Other Services	
a. Community Buildings	$50,000.00
b. Land And Resources	$40,000.00
c. Grounds Maintenance	$20,000.00
d. Roads and Bridges	$20,000.00
e. Housing	$15,000.00
f. Daycare	$10,000.00
g. Recycling	$5,000.00
h. Fire Department	$60,000.00
i. FNFA	$10,000.00
j. Sewer	$32,000.00
k. Infrastructure	$92,000.00
l. Capital Replacement	$151,900.00
m. Capital Emergency	$5,000.00
10. Grants	
a. Homeowner Grants	$34,000.00
11. Contingency Amounts	
a. Contingency Amounts	$3,100.00

10

	Total:	$762,658.32

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$0
BALANCE	**$0**

LITTLE SHUSWAP LAKE INDIAN BAND
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Bylaw No. LSLIB FD-1-2016

Skwlax Volunteer Fire Department Bylaw

A bylaw to provide for the establishment and operation of a Fire Department

Interpretation

1 (a) In this Bylaw, words and phrases hereunder will be construed as:

Apparatus – refers to any vehicle provided with machinery, devices, equipment or materials for fire fighting or assistance purposes or responses as well as vehicles used to transport fire fighters or supplies.

Band – means the Little Shuswap Lake Indian Band.

Council – means Chief and Council of the Band .

Equipment – means any tools, contrivances, devices or materials used by the Fire Department to combat an incident or other such emergency.

Fire Chief – means the member appointed by Council to be the head of the Fire Department.

Fire Department – means the fire department established by the Council under this Bylaw.

Fire Protection – means all aspects of fire safety including but not limited to fire prevention, fire fighting or suppression, pre-fire planning, fire investigation, public education/information, training or other types of staff development.

Fire Protection District – means all lands within the Quaaout IR #1 and Chum Creek IR #2.

Incident – means a fire or situation where a fire or explosion is imminent and includes assistance response circumstances as described in Sections 11 and 12 of this Bylaw or any other situation presenting a danger or possible danger to life or property and to which the Fire Department has responded.

Member – means any person who is a current volunteer or salaried member of the Fire Department.

Officer – means a Member who has been appointed by the Fire Chief to fulfil a specific or general supervisory role.

Person -- means natural persons of either sex, associations, corporations or co-partnerships, whether acting by themselves or by a servant, agent or employee, and the heirs, executors and administrators or assigns or other legal representatives of such persons to whom the context will apply according to law.

(b) Unless the context otherwise requires, the wording of the singular will include the plural and the words referring masculine gender will include the feminine and the converse will apply.

Establishment of the Fire Department

2 There is hereby established a Fire Department known as Skwlax Volunteer Fire Department. Subject to section 6, the Fire Department is to provide Fire Protection for the Fire Protection District.

The Fire Chief and the Operation of the Fire Department

3 The Fire Chief is to be appointed by Council, and may be removed or replaced by Council at any time.

4 The Fire Chief may appoint Members and Officers, subject to the approval of Council.

5 The Fire Chief may designate Officers to act as a deputy Fire Chief on his/her behalf, until such time as the Fire Chief revokes such designation.

6 All members of the Fire Department shall be physically fit residents of the Quaoout Indian Reserve No. 1 or Chum Creek Indian Reserve No, 2, or physically fit persons who reside within 5 kilometres of said Reserves, and shall be of good reputation, eighteen years or older and not more than 65 years for a Member.

7 The Fire Chief shall appoint a Training Officer, who shall be responsible for all phases of fire training and shall establish a scheduled training program in accordance with normal fire fighting practices, he/she will report to the Fire Chief of

any training concerns or needs.

8 Officers and Members will carry out the instructions of the Fire Chief or designate.

9 Members and Officers shall respond promptly to all fire calls and attend a minimum of two practices per calendar month. Absence from fire calls or training nights without justifiable reasons may result in suspension or dismissal.

10 The Fire Chief may suspend or discharge any Member of the Fire Department at any time the Fire Chief deems such action is necessary. A Member suspended or discharged by the Fire Chief may, within seven days of the Fire Chief's decision, appeal in writing to Council, who must, within two weeks of receiving the appeal, hold a hearing and either confirm, vary or discharge the Member's suspension or order that the Member be reinstated.

11 In addition to any agreement to provide Fire Protection services beyond the Fire Protection District, at the discretion of the Fire Chief, the Fire Department may respond to requests for assistance beyond such Fire Protection District.

12 Authority given in Section 11 may only be exercised in relation to the following:

- fire suppression
- search and rescue
- medical first responder response
- hazardous material response, risk of immediate harm to persons or property
- motor vehicle incidents

13 The Fire Chief has complete responsibility and authority over the Fire Department, subject to the direction of Council.

14 The Fire Chief, subject to ratification by Council, will establish rules, regulations, policies and committees necessary for the proper organization and administration of the Fire Department, including, but not limited to:

- use, care and protection of Fire Department property.
- conduct and discipline of Members and Officers of Fire Department.
- efficient operation of Fire Department.
- day to day management of the Fire Department's budget and finances
- record keeping

15 The Fire Chief will take responsibility for all Fire Protection matters within the Fire Protection District including the enforcement of the ***Fire Services Act*** as that mya be applicable to the Fire Protection District. For greater clarity, to the extent that the ***Fire Services Act*** is found not to extend to the Fire Protection District, by this Bylaw, the same powers and responsibilities imposed by sections 9, 10, 11, 13, 14, 18, 20, 21, 22, 23, 25, 26, 30, 31, 32, 33, 34, 35 and 36 of the ***Fire Services***

Act are hereby conferred and bestowed on the Fire Chief or, in his absence, his designated deputy Fire Chief, *mutatis mutandi*.

16 Officers and Members of the Fire Department will carry out duties and responsibilities assigned to the Fire Department by Council and the Fire Chief will report to Council on the operations of the Fire Department.

17 Council will determine the remuneration of the Fire Chief and all members of the Fire Department.

18 Budget concerns are to addressed on a regular basis with the Council and capital budget issues for the forthcoming year are to be addressed each September.

19 Members of the Fire Department may organize for social or other purposes events that increase the awareness of the Fire Department, and may provide additional revenue for Fire Department related needs. Subject to the direction and approval of Council, the Fire Department may use the fire hall for such social events.

Powers of the Fire Chief at an Incident

20 The Fire Chief or in his absence, his designated deputy Fire Chief, will have control, direction and management of all Fire Department Apparatus, Equipment, Members or other human resources assigned to an Incident and where a designate is in charge, he will continue to act until relieved by the Fire Chief.

21 The Fire Chief or Member in charge at a fire scene may cause a building, structure or other object to be pulled down, demolished or moved if he deems necessary to prevent spread of fire to another building, structure or object.

22 The Fire Chief, or any other Member in charge at an Incident, may enter premises or property where the Incident is occurring and may permit any Member, Apparatus or Equipment of the Fire Department to enter as deemed necessary in order to control or deal with the Incident.

23 The Fire Chief, or any other Member in charge at an Incident, may enter and pass through or over buildings or properties adjacent to an Incident and may permit Members of the Fire Department and the Apparatus and Equipment of the Fire Department to enter or pass through or over buildings or properties, where the Fire Chief deems it necessary to gain access to the Incident or to protect any persons or property.

24 The Fire Chief, or any other Member in charge at an Incident, may at his discretion establish boundaries or limits and keep Persons from entering that area, unless requested to do so by the Fire Chief or Member in charge.

25 The Fire Chief, or any other Member in charge at an Incident, may request of a peace officer to enforce restriction as described in Section 24.

26 The Fire Chief, or any other Member in charge at an incident, may request assistance from other Persons as he deems necessary to carry out their duties as per this Bylaw.

27 The Fire Chief, or any other Member in charge at an Incident, may request Persons who are not Members to assist in extinguishing a fire, removing furniture, goods and merchandise from any building that is on fire or in danger thereof, securing or guarding of such goods, demolishing a building or structure at or near the fire or Incident.

28 The Fire Chief, or any other Member in charge at an Incident, is empowered to commandeer privately owned equipment which he deems necessary to deal with the Incident. Compensation for equipment commandeered in this manner will be determined by Council.

Prohibitions

29 No Person at an Incident will impede, obstruct or hinder a Member of the Fire Department or other person assisting the Fire Department.

30 No Person will destroy or intentionally damage Fire Department Apparatus, Equipment or property.

31 No Person at an Incident will drive a vehicle over any Equipment without permission from the Fire Chief or Member in charge.

32 No Person will falsely represent himself as a Fire Department Member.

33 No Person will obstruct or otherwise interfere with access roads or streets or pathways or other approaches to any fire incident, fire hydrant, body of water, fire hall or other such requirements for fire fighting purposes.

34 Every Person who violates any of the provisions of this Bylaw, or who suffers or permits any act or thing to be done in contravention or violation of any of the provisions of this Bylaw, or who neglects to do or refrains from doing anything required to be done by any of the provisions of this Bylaw, or who does any act or thing or omits an act or thing thus violating any of the provisions in this Bylaw will be deemed to have committed an offence, and upon a summary conviction is liable to a penalty in accordance with the ***Offence Act***.

Citation

35. This Bylaw may be cited as the "Fire Department Establishment and Operations Bylaw".

Introduced and approved by Chief and Council this 04 day of May 2016

Oliver Arnouse | Dale Tomma | Wesley Francois

I hereby certify that this is a true copy of Bylaw No. LSLIB FD-1-2016

Witness

STEWART ADAMSON

LITTLE SHUSWAP LAKE INDIAN BAND
P.O. Box 1100 · Chase BC · V0E 1M0
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Bylaw No. LSLIB FD-2-2016

A bylaw to indemnify the Fire Chief and Members of Skwlax Volunteer Fire Department against claims for damages arising out of the performance of their duties and to pay legal costs incurred in court proceedings arising out of those claims.

The Chief and Council of Little Shuswap Lake Indian Band enact as follows:

Interpretation

1

a. The definitions adopted in the Fire Department Establishment and Operations Bylaw are adopted and used unless otherwise specified;

b. In this Bylaw, the term "Member" means:

- A volunteer fire fighter of the Fire Department
- A salaried employee of the Fire Department
- Any individual recruited to assist the Fire Department at an Incident, who is under the supervision of an Officer of the Fire Department.

Indemnification

2 a) The Band will indemnify its Members against a claim for damages against them arising out of the performance of their duties and in addition pay the actual costs incurred by the Member in a court proceeding arising out of the claim.

b) Section 2 (a) applies in respect to a person who was a Member at the time he or she performed the duties out of which the claim arose, whether or not he or she is a Member at the time the claim for damages arises or the court proceeding

LITTLE SHUSWAP LAKE INDIAN BAND

arising out of the claim is commenced, prosecuted or concluded.

c) Where any action of an officer results in a claim for damages against the Little Shuswap Lake Indian Band, Chief and Council will seek indemnity or reimbursement from the Member only where:

- the claim arises out of the deliberate actions of the Member to cause the damages or the Member's wilful blindness as to whether he or she caused such damages or not; or
- the Member acted contrary to the terms of his or her employment or volunteer position.

Citation

3 This Bylaw may be cited as the "Fire Department Indemnification Bylaw".

Introduced and approved by Chief and Council this 04 day of May 2016

Oliver Amouse Dale Tomma Wesley Francois

I hereby certify that this is a true copy of Bylaw No. LSLIB FD-2-2016

Witness

STEWART ADAMSON

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Little Shuswap Lake First Nation, in the Province of British Columbia, at a meeting held on the 7th day of September 2016.

Little Shuswap Lake First Nation
Property Tax Rates By-law No. 2016

Dated at Ottawa, Ontario, this 15T day of NOVEMBER 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

LITTLE SHUSWAP LAKE INDIAN BAND

1886 Little Shuswap Lake Road • Chase BC • V0E 1M2
tel 250.679.3200 • fax 250.679.3220

BAND COUNCIL RESOLUTION

The Council of the: **LITTLE SHUSWAP LAKE INDIAN BAND**	BCR Number **3399**
Agency: **CENTRAL** Province: **BRITISH COLUMBIA**	A quorum for this Band is **TWO**
Dated at: **SQUILAX this 7th day of September AD 2016**	

DO HEREBY RESOLVE:

BE IT KNOWN THAT this By-law entitled "the Rates By-Law" which form part of the Taxation By-law passed by Chief and Council and approved by the Minister on November 30th, 1995 that being a by-law to establish a by-law system on the Reserve lands of the Little Shuswap Indian Band for fair and equitable taxation for local purposes on land, or interests in land, including the right to occupy, possess or use lands within the boundaries of the Reserves is hereby enacted as Property Tax Rates By-law No. 2016 by the Chief and Council of the Little Shuswap Lake Indian Band.

AND Pursuant to and in Accordance with the Property Assessment and Taxation (Railway Rights of Way) Regulations, SOR/2001-493 as published in the Canada Gazette, Part II, Vol. 135, No. 24, November 21, 2001.65.

APPROVED and PASSED at a duly convened meeting of the Council of the Little Shuswap Lake Indian Band held at the Little Shuswap Lake Indian Band Administration Office, Squilax, British Columbia this 7th day of September 2016.

Chief Oliver Arnouse

Councilor Wes Francois

Councilor Dale Marie Tomma

FOR DEPARTMENTAL USE ONLY

LITTLE SHUSWAP LAKE FIRST NATION
PROPERTY TAX RATES BY-LAW, NO. 2016

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 8.1 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Little Shuswap Lake First Nation at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the *Little Shuswap Lake First Nation, Property Tax Rates By-law, No. 2016*.

2. In this By-law:

"By-law" means this property tax rates by-law;

"First Nation" means the Little Shuswap Lake First Nation, being a band as defined under the *Indian Act*;

"Property Taxation By-law" means the Little Shuswap Lake First Nation Property Assessment and Taxation By-law, No. 2016;

"Reserve" means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*, and

"taxable property" means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than $ 500.00, the taxable property shall be taxed at $ 500.00 for the taxation year.

5. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.

6. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The schedule attached to this By-law forms part of and is an integral part of this By-law.

9. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 30th day of November, 1996, at Chase, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Oliver Arnouse

Councillor Wes Francois

Councillor Dale Tomma

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in
	Rate
Rates For District: Chum Creek IR#2	
1 Residential	3.60000
2 Utilities	31.92000
3 Supportive Housing	-
4 Major Industry	4.20000
5 Light Industry	11.76000
6 Business and Other	11.76000
7 Forest Land	4.36800
8 Recreational Property/Non-Profit Organization	4.03200
9 Farm	3.02400
10 Regulated Railway	-

Rates For District: CPR	
1 Residential	-
2 Utilities	39.38920
3 Supportive Housing	-
4 Major Industry	
5 Light Industry	-
6 Business and Other	
7 Forest Land	
8 Recreational Property/Non-Profit Organization	
9 Farm	

Rates For District: North Bay IR#5

1 Residential	4.08970
2 Utilities	42.20570
3 Supportive Housing	-
4 Major Industry	5.11210
5 Light Industry	14.70660
6 Business and Other	13.77820
7 Forest Land	5.31660
8 Recreational Property/Non-Profit Organization	4.90760
9 Farm	3.68070
10 Regulated Railway	-

Rates For District: Quaaout IR#1	
1 Residential	4.81500
2 Utilities	42.92330
3 Supportive Housing	-
4 Major Industry	6.01880
5 Light Industry	16.62670
6 Business and Other	10.99310
7 Forest Land	12.03750
8 Recreational Property/Non-Profit Organization	5.77800
9 Farm	4.33500
10 Regulated Railway	

Rates For District: Scotch Creek IR#4	
1 Residential	4.79000
2 Utilities	53.47700
3 Supportive Housing	-
4 Major Industry	11.94750
5 Light Industry	16.72650
6 Business and Other	21.84000
7 Forest Land	6.21270
8 Recreational Property/Non-Profit Organization	5.73480
9 Farm	4.30100
10 Regulated Railway	19.13920

LITTLE SHUSWAP LAKE
P.O. Box 1100 - Chase BC - V0E 1M0
tel 250.679.3203 - fax 250.679.3220

Bylaw No. L.S.L.I.B
FD-3-2016

A Bylaw for preventing and suppressing fires and for regulating the conduct of people at such fires.

The Chief and Council of the Little Shuswap Lake Indian Band enact as follows:

Interpretation

1. In this Bylaw, unless the context otherwise requires, words, terms and phrases hereunder will be construed as:

   a) "Authorization" means an authorization by the Fire Chief of the Fire Department under this Bylaw
   b) Authorized" means authorized by the Fire Chief of the Fire Department under this Bylaw.
   c) "Council" means Chief and Council;
   d) "Building" means any structure or building used or intended to be used for the support, shelter or enclosure of persons, animals or possessions.
   e) "Fire Protection District" means all lands within Quaaout IR #1 and Chum Creek IR #2
   f) "Dwelling" means any Building or part of a Building occupied or intended to be occupied as the residence of not more than one family.
   g) "Fire Chief" means the Fire Chief of the Fire Protection District or any individual member of the Fire Department designated by the Fire Chief to act as a deputy Fire Chief on his behalf.
   h) "Fire Department" will include the fire department of the Fire Protection District and the fire department of any other district attending the fires.
   i) "Fire Hazard" means any condition that, in the opinion of the Fire Chief, is or may be conducive to the destruction of life or property by fire, or will, or is likely to increase the extent or severity of the fire.
   j) "Gasoline" means any product of petroleum or any liquid that will flash or emit a flammable vapour below the temperature of 44 Celsius.
   k) "Occupant" means owner, agent, lessee, licensee, tenant or any other occupant of any Building or premises to which any of the provisions of this Bylaw will apply.
   l) "Person" where used in this Bylaw means natural persons of either sex, associations, corporations or co-partnerships, whether acting by themselves or by a servant, agent or employee, and the heirs, executors and

Unauthorized Fires

20 No Person will light, ignite or maintain any open fire in any form of container on any street, road, lane, pathway, parking area or allowance, without proper Authorization.

Fire Escapes

21 Each storey above the ground floor of any Building within the Fire Protection District used as a school, hotel, boarding house, apartment building or commercial use must be equipped with an adequate fire escape or escapes, and the Occupant will maintain the same in good repair and condition.

Exit Doors to Open Readily

22 No door to any exit leading to a fire escape in any Building will be closed or fastened except with a standard panic or exit bolt, which may be readily opened without the aid of a key or other device.

Gasoline Storage

23 Except as Authorized by permit issued by the Fire Chief, no Person will store or keep Gasoline, other than:

a) Gasoline, not exceeding 45 litres, stored outdoors in a container designed for outdoor storage of Gasoline.
b) Gasoline in the gasoline tank of an automobile, gasoline engine, motorboat, helicopter or airplane whose tank is permanently connected to and supplies its engine.

Storage of Explosive or Flammable Compound or Liquids in a Public Building

24 Except in a place especially provided for the purpose and approved by the Fire Chief, it will be unlawful for any Person to keep, store or use any flammable compound or liquid in any part of a Building used or maintained as a hotel, school or place of public assembly.

Enforcment

25. The Fire Chief may enter any Building and upon any premises in order to ascertain that the provisions of this Bylaw are being complied with. No Person will obstruct the Fire Chief in the discharge of his duty under this Bylaw.

Penalty

26. Any Person who violates any provisions of this Bylaw will be liable, upon conviction, to a maximum penalty as authorized under the *Offence Act*. Where any

violation continues, each day in which it continues will be a separate violation for the purpose of prosecution under this Bylaw.

Citation

27. This Bylaw may be cited as the "Fire Prevention Bylaw".

Introduced and approved by Chief and Council this 04 day of May 2016

Oliver Arnouse Dale Tomma Wesley Francois

I hereby certify that this is a true copy of Bylaw No. LSL1B
FD-3-2016

Witness

STEWART ADAMSON

LITTLE SHUSWAP LAKE INDIAN BAND
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tel 250.679.3203 • fax 250.679.3220

BAND COUNCIL RESOLUTION

The Council of the: **LITTLE SHUSWAP LAKE INDIAN BAND**	BCR Number **3346**
Agency: **CENTRAL** Province: **BRITISH COLUMBIA**	A quorum for this Band is: **TWO**
Dated at: **SQUILAX this 4th day of May AD 2016**	

DO HEREBY RESOLVE AND ADOPT THE FOLLOWING:

Skwlax Volunteer Fire Department Bylaw #LSLIB FD-1-2016;

A bylaw to indemnify the Fire Chief and Members of the Skwlax Volunteer Fire Department against claims for damage arising out of the performance of their duties and to pay legal costs incurred in court proceedings arising out of those claims, Bylaw #LSLIB FD-2-2016;

A bylaw for preventing and suppressing fires and for regulating the conduct of people at such fires #LSLIB FD-3-2016.

Chief Oliver Arnouse

Councilor Wes Francois

Councilor Dale Marie Tomma

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LITTLE SHUSWAP LAKE INDIAN BAND

arising out of the claim is commenced, prosecuted or concluded.

c) Where any action of an officer results in a claim for damages against the Little Shuswap Lake Indian Band, Chief and Council will seek indemnity or reimbursement from the Member only where:

- the claim arises out of the deliberate actions of the Member to cause the damages or the Member's wilful blindness as to whether he or she caused such damages or not; or
- the Member acted contrary to the terms of his or her employment or volunteer position.

Citation

3 This Bylaw may be cited as the "Fire Department Indemnification Bylaw".

Introduced and approved by Chief and Council this 04 day of May 2016

Oliver Amouse Dale Tomma Wesley Francois

I hereby certify that this is a true copy of Bylaw No. LSLIB FD-2-2016

Witness

STEWART ADAMSON

Prohibited Purposes and Trespass

3. A person who operates a commercial vehicle larger than a single axle 9,100 kg GVW shall be deemed to be frequenting the Reserve for a prohibited purpose and in Trespass, other than a person referred to in paragraph 4.

Right of Access

4. Paragraph 4 does not apply to the following persons who have a right of access to the Reserve:

   a) members of Lytton First Nation and their invitees not operating a commercial vehicle larger than a single axle 9,100 kg GVW;

   b) members of any Band of the Nlaka'pamux Nation and their invitees not operating a commercial vehicle larger than a single axle 9,100 kg GVW; or

   c) a person who has written authorization from the Chief or Band Administrator of the Lytton First Nation.

Trespass of Premise an Offence

5. Any person who enters the Reserve with a commercial vehicle larger than a single axle 9,100 kg, without the authorization of the First Nation under 4(c), is guilty of an offence.

Method of Giving Notice

6. A notice under this By-law may be given,

   a) orally or in writing; or

   b) by means of signs posted so that a sign is clearly visible under normal conditions from the approach to each ordinary point of access to the Reserve.

7. For the purposes of this By-law, the First Nation may provide verbal or written notice to vehicle operators operating commercial vehicles larger than a single axle 9,100 kg GVW to refrain from entering or from remaining on the Reserve.

8. A sign posted for the purposes of this By-law shall bear the words, "No trespassing through the Reserve by commercial vehicles larger than a single axle 9,100 kg GVW. As ordered by the Lytton First Nation, TRESPASS BY-LAW No. 2016-01."

Enforcement

9. An Officer may order any person who is in Trespass to leave the Reserve immediately.

10. Where a person fails or refuses to obey an order made under paragraph 9, an Officer may take such reasonable measures as may be necessary to remove the person from the Reserve.

11. No person shall fail or refuse to comply with an order made under paragraph 9, or shall resist or interfere with an Officer acting under paragraph 10.

Penalty

12. A person who violates any provision of this By-law commits an offence and is liable on summary conviction to a fine not exceeding $1,000.00 or to imprisonment for a term not exceeding thirty days, or both.

THIS BY-LAW IS HEREBY made and approved at a duly convened meeting of the Council of the Lytton First Nation this 16 day of March 2016.

The quorum of the Council is 5 members. The number of members of the Council present at the meeting: 9

Voting in favour of the By-law are the following members of the Council:

Chief

Councilor

Councilor

Councilor

Councilor

Councilor

Councilor

Councilor

Councilor

Councilor

Councilor

Councilor

Councilor

Councilor

Councilor

being the majority of those members of the Council of the Lytton First Nation present at the aforesaid meeting of the Council.

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Musqueam Indian Band, in the Province of British Columbia, at a meeting held on the 5th day of December 2016.

Musqueam Indian Band
Assessment Amendment By-law 2016

Dated at Ottawa, Ontario, this 11 day of January 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

MUSQUEAM INDIAN BAND
[illegible]
TELEPHONE: [illegible]
FAX: [illegible]

Chronological No. 550/1010/2016/2017
File Reference: **Amendment to Assessment By-Law**

BAND COUNCIL RESOLUTION

Note: The words "From our Band Funds" "Capital" or "Revenue", whichever is the case, must be in all resolutions requesting expenditures from Band Funds

THE COUNCIL OF THE	Musqueam Indian Band	Current Capital Balance	$
AGENCY/DISTRICT:	BC Region	Committed	$
PROVINCE:	British Columbia	Current Revenue balance	$
PLACE:	Vancouver	Committed	$
DATE:	December 05, 2016		

Do Hereby Resolve:

WHEREAS:

(a) The Band passed a Property Assessment By-law No. PR-1996-01 on the 11th day of March 1996, pursuant to section 83 of the *Indian Act* (the By-law as subsequently amended is hereafter referred to as the "Assessment By-law");

(b) The Band wishes to amend section 40(2) of the Assessment By-law to permit a person previously qualified to practice law in the Province of British Columbia as well as a person currently qualified to do so to be appointed to the Board of Review

NOW BE IT RESOLVED:

1. **Amendment of Section 40(2)**

Section 40(2) of the Assessment Bylaw is hereby amended to insert the words "or previously so qualified" after "the Province of British Columbia."

2. **Coming Into Force**

This Assessment Amendment By-law shall come into force immediately upon being approved by the Minister.

A quorum for this Band consists of 5 Councilors

(Chief) [illegible]

(Councillor) [illegible] (Councillor) [illegible] (Councillor) [illegible]

(Councillor) [illegible] (Councillor) [illegible] (Councillor)

(Councillor) [illegible] (Councillor) (Councillor)

(Councillor)

MUSQUEAM INDIAN BAND

DANGEROUS PERSONS BYLAW

Feb. 22, 2016

W:\0170 Chief and Council - General\0170-02 Policies, Procedures, Guidelines\By-Laws\MIB Bylaws\Approved and In Force Bylaws\Dangerous Persons Bylaw\Dangerous Persons By-law-approved 2016-02-22.doc – 3rd Read approval FEB. 22, 2016

Whereas section 81, paragraphs, (c), (d), (p),(p.1) (q) and (r) of the *Indian Act* empower the Council of an Indian Band to pass bylaws to provide for the observance of law and order, the prevention of disorderly conduct and nuisances, the removal and punishment of persons trespassing on the reserve or frequenting the reserve for prohibited purposes the residence of band members and other persons on the reserve in addition to matters arising out of or ancillary to the exercise of powers under this section and the imposition of a penalty for the violation of any such bylaw;

And whereas the Council of the Musqueam Indian Band is of the opinion that it is in the best interest of the Band to exercise such powers.

THEREFORE, the Council of the Musqueam Indian Band enacts as follows:

1. Name

1.1 This By-law may be cited as the "Dangerous Persons By-law".

2. Interpretation

2.1 In this By-law, unless the context otherwise requires

(a) "Band' means the Musqueam Indian Band,

(b) "Band Manager" means the person appointed by the Band Council as the Band Manager or senior administrative officer or similar position,

(c) "Police Officer" means a peace officer or constable as provided under the *Police Act* employed by the Vancouver Police Board or a member of the R.C.M.P.,

(d) "Reserve" means any reserve of the Band.

3. Designation of Dangerous Person

The Council may designate a person residing or visiting the Reserve to be a dangerous person if it is satisfied:

(a) that an offence for which the person has been convicted within the last ten years is a serious personal injury offence described in paragraph *(a)* of the definition of that expression in section 752 of the *Criminal Code* and the person constitutes a threat to the life, safety or physical or mental well-being of other persons resident on the Reserve on the basis of evidence establishing:

(i) a pattern of repetitive behaviour by the person, of which the offence for which he or she has been convicted forms a part, showing a failure to restrain his or her behaviour and a likelihood of causing death or injury to other persons, or inflicting severe psychological damage on other persons, through failure in the future to restrain his or her behaviour,

(ii) a pattern of persistent aggressive behaviour by the person, of which the offence for which he or she has been convicted forms a part, showing a substantial degree of indifference on the part of the person respecting the reasonably foreseeable consequences to other persons of his or her behaviour, or

(iii) any behaviour by the person, associated with the offence for which he or she has been convicted, that is of such a brutal nature as to compel the conclusion that the person's behaviour in the future is unlikely to be inhibited by normal standards of behavioural restraint; or

(b) that the offence for which the person has been convicted within the last ten years is a serious personal injury offence described in paragraph (*b*) of the definition of that expression in section 752 of the *Criminal Code* and the person, by his or her conduct in any sexual matter including that involved in the commission of the offence for which he or she has been convicted, has shown a failure to control his or her sexual impulses and a likelihood of causing injury, pain or other evil to other persons through failure in the future to control his or her sexual impulses.

4. Notice of Dangerous Person Designation

If the Council finds a person to be a dangerous person, it will direct the Band Manager to deliver a Notice to a Police Officer which advises the person that he or she has been found to be a dangerous person by the Council and orders him or her to remove himself or herself from the Reserve and to immediately cease to reside on the Reserve and which authorizes the Police Officer to take all steps that may be reasonably required in his or her opinion to cause the person designated as a dangerous person to remove himself or herself from the Reserve and to immediately cease to reside on the Reserve including

taking proceedings under any applicable statute to obtain a court order to enforce the Notice.

Upon receipt by the person of the Notice, any entitlement of that person to reside on a Reserve shall immediately cease including any entitlement under the provisions of the *Indian Act*

5. Authority of Police Officer

A notice received under section 4 will constitute authority to any Police Officer to take all steps that may be reasonably required in his or her opinion to cause the person designated as a dangerous person to remove himself or herself from the Reserve and to immediately cease to reside on the Reserve including taking proceedings under any applicable statute to obtain a court order to enforce the Notice.

6. Offences and Penalties

6.1 No person shall disobey a Notice under section 4 of which he or she has knowledge.

6.2 No person shall interfere with, resist or otherwise obstruct a Police officer who is enforcing this By-law.

6.3 Every person who violates any of the provisions of this By-law, or who suffers or permits any act or thing to be done in contravention or in violation of any of the provisions of this By-law, or who neglects to do or refrains from doing anything required to be done by any of the provisions of this By-law, or who does any act which violates any of the provisions of this By-law, shall be deemed to be guilty of an offence against this By-law and liable to the penalties hereby imposed.

6.4 Every person who commits an offence against this By-law is liable on summary conviction to a fine of not more than $1,000.00 or imprisonment for a term not exceeding thirty days, or both.

6.5 Any person who has been designated under this By-law as a dangerous person who fails to obey a Notice under section 4 of which he or she has knowledge is trespassing on the Reserve and subject to proceedings under sections 30 to31 of the *Indian Act*.

7. General

7.1 It is the intention of Band Council that each separate provision of this By-law shall be deemed independent of all other provisions, and if any provision of this By-law is declared invalid all other provisions shall remain valid and enforceable.

7.2 This Bylaw shall apply to all Reserves.

7.3 This Bylaw shall come into force when it a copy of it is first published on the Band's Internet site, in the First Nations Gazette or in a newspaper that has general circulation in the Reserve whichever the Council considers appropriate in the circumstances pursuant to section 86 of the *Indian Act* and the Council hereby confirms that any of these forms of publication are appropriate in the circumstance.

7.4 Without limiting other means of knowledge, a person shall be deemed to have knowledge of a Notice under section 4 after the Notice is posted at the Band Office for at least one week.

THIS BYLAW IS HEREBY made at a duly convened meeting of the Council of the Musqueam Indian Band this 22nd day of February 2016.

Voting in favour of the bylaw are the following members of the Council:

(Member of the Council)	(Member of the Council)
(Member of the Council)	(Member of the Council)
(Member of the Council)	(Member of the Council)
(Member of the Council)	(Member of the Council)
(Member of the Council)	(Member of the Council)

being the majority of those members of the Council of the Musqueam Indian Band present at the aforesaid meeting of the Council.

The quorum of the Council is 5 members.

Number of members of the Council present at the meeting: 6.

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Musqueam Indian Band, in the Province of British Columbia, at a meeting held on the 6th day of June 2016.

Musqueam Indian Band
2016 Rates Bylaw No. 2016-01

Dated at Ottawa, Ontario, this 13th day of July 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

MUSQUEAM INDIAN BAND

BYLAW NO. 2016-01

Musqueam Indian Band Rates Bylaw

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Musqueam Indian Band has duly and properly enacted the Musqueam Indian Band Property Assessment and Taxation Bylaws;

NOW BE IT THEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the Indian Act and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This bylaw may be cited for all purposes as the Musqueam Indian Band 2016 Rates Bylaw No. 2016-01.
2. Pursuant to Section 18.1 of the Musqueam Indian Band Property Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of this Bylaw being rates that are the same as those applied by the City of Vancouver for properties in the City.
3. This By-law comes into force and effect on approval by the Minister of Indian affairs and Northern Development and replaces any prior Rates Bylaw for 2016.

This bylaw is hereby enacted by Council at a duly convened meeting held as of the 6th day of June 2016, at the Musqueam Indian Band Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief – Wayne Sparrow

Councillor -Nolan Charles

Councillor Allyson Fraser

Councillor Howard E. Grant

Councillor Gordon Grant

Councillor Tammy Harkey

Councillor Wendy John

Councillor Kyle Grant

Councillor Nora Stogan

Councillor Jordan Point

Councillor Morgan Guerin

SCHEDULE "A"

2016 ANNUAL RATE SCHEDULE

The Council of the Musqueam Indian Band hereby adopts the following taxation rates for the 2016 taxation year for the following classes of property.

COLUMN 1 TAXATION DISTRICT	COLUMN 2 NAMED RESERVES COMPRISING THE TAXATION DISTRICT
VANCOUVER, BC	THE WHOLE OF THE RESERVE LANDS OF THE MUSQUEAM INDIAN BAND

COLUMN 3 Class of Property as prescribed under Schedule II and Section 18.1 of the Musqueam Indian Band Property Taxation Bylaw.	COLUMN 4 Rate of tax applied against each $1000.00 of the assessed value of the land and improvements as determined in accordance with the Musqueam Indian Band Property Taxation Bylaw as amended by the Taxation Supplemented By-Laws 2006 and 2008.
Class 1 - Residential	3.16567
Class 2 - Utilities	47.63946
Class 3 – Supportive Housing	Not Applicable
Class 4 - Major Industry	Not Applicable
Class 5 - Light Industry	Not Applicable
Class 6 - Business and Other	13.86306
Class 7 - Managed Forest Land	Not Applicable
Class 8 - Recreation/Non-Profit Organization	4.99627
Class 9 - Farm	8.90097

MUSQUEAM INDIAN BAND

UNSAFE PREMISES BYLAW

FEBRUARY 22, 2016

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WHEREAS: section 81, paragraphs, (c), (d), (h),(p),(p.1) (q) and (r) of the *Indian Act* empower the Council of an Indian Band to pass bylaws to provide for the observance of law and order; the prevention of disorderly conduct and nuisances; the regulation of the construction, repair and use of buildings; the removal and punishment of persons trespassing on the reserve or frequenting the reserve for prohibited purposes; the residence of band members and other persons on the reserve in addition to matters arising out of or ancillary to the exercise of powers under this section and the imposition of a penalty for the violation of any such bylaw;

AND WHEREAS: the Council of the Musqueam Indian Band is of the opinion that it is in the best interest of the Band to exercise such powers.

THEREFORE, the Council of the Musqueam Indian Band enacts as follows:

1. Name

1.1 This By-law may be cited as the "Unsafe Premises By-law".

2. Interpretation

2.1 In this By-law, unless the context otherwise requires

(a) "Band' means the Musqueam Indian Band,

(b) "Band Manager" means the person appointed by the Band Council as the Band Manager or senior administrative officer or similar position,

(c) "Police Officer" means a peace officer or constable as provided under the *Police Act*,

(d) "Re-occupancy Permit" means a permission or authorization in writing by the Band Manager to re-occupy any premises in respect of which the Council has made an unsafe premises designation,

(e) "Reserve" means any reserve of the Band,

(f) "unsafe condition or unsafe activities" mean any condition or activities carried on at premises that could cause undue hazard or risk to life, limb or health of any person or to their security or to their enjoyment of their premises or use of areas of the Reserve open to members of the Band generally including, without limitation, activities that involve the illegal sale or use of drugs, violence or disorderly conduct,

(g) "unsafe premises" means any premises on a Reserve in respect of which the Council has made an unsafe premises designation.

3. Designation of Unsafe Premises

3.1 The Council may designate premises on the Reserve to be unsafe premises if it is satisfied that the condition or activities carried on at the premises could cause undue hazard or risk to life, limb or health of any person or to their security or to their enjoyment of their

premises or use of areas of the Reserve open to members of the Band generally including, without limitation, activities that involve the illegal sale or use of drugs, violence or disorderly conduct.

4. Notice of Unsafe Premises Designation

4.1 If the Council designates premises to be unsafe premises, it will direct the Band Manager or a Police Officer to deliver a notice to the premises addressed to any known holder of a certificate of certificate of possession for the premises and to "the Occupier(s)." Such notice will be sufficiently delivered if placed in the letter-box for the premises or posted on the premises.

5. Prohibition of Unsafe Conditions and Activities

5.1 No person shall permit premises to be in an unsafe condition or permit unsafe activities to take place in any premises. Any certificate of possession holder, tenant, lessee or occupier of such premises shall forthwith take all necessary action that is within his or her control to put and maintain the premises in a safe condition.

6. Order to Correct Unsafe Conditions or Activities

6.1 When premises have been designated by Council as unsafe premises, the Band Manager may issue a written order to any certificate of possession holder, tenant, lessee or occupier of the premises requiring correction of the unsafe condition or unsafe activities within a specified time that may be immediately.

6.2 If the Band Manager has issued an order in accordance with this section and it has not been complied with, the Band Manager may authorize demolition, closure, termination of occupancy, posting of security guards or fire wardens, or enclosure of premises, or part thereof, at the expense of the certificate of possession holder, tenant, lessee or occupier and take such other measures as may be necessary to protect members of the Band or the public.

6.3 When immediate measures must be taken to avoid an imminent danger or risk, the Band Manager may take such action as is appropriate, without prior notice and at the expense of the certificate of possession holder, tenant, lessee or occupier of the premises.

6.4 Upon issue of an order under this section, any entitlement of any person to occupy the premises, including entitlement under the provisions of the *Indian Act* , a lease or rental agreement, shall be governed by the provisions of the order unless and until a re-occupancy permit is granted.

7. Re-Occupancy Permit

7.1 The certificate of possession holder or tenant, lessee or occupier shall obtain a re-occupancy permit prior to any occupancy of any unsafe premises in respect of which the Band Manager has issued an order to terminate occupancy.

8. Authority of Police Officer and Band Manager

8.1 A notice under section 4 or an order under section 6 will constitute authority to any Police Officer and the Band Manager, or anyone authorized by the Band Manager, to take all steps that may be reasonably required in his or her opinion to cause compliance with the notice or order including taking proceedings under any applicable statute to obtain a court order to enforce the notice or order.

8.2 Any Police Officer and the Band Manager, or anyone authorized by the Band Manager may enter any premises at any reasonable time for the purpose of administering this Bylaw, or if there is reason to believe that unsafe conditions or unsafe activities exist with respect to any premises on the Reserve.

9. Offences and Penalties

9.1 No person shall disobey a notice under section 4 or order under sections 6 of which he or she has knowledge.

9.2 No person shall interfere with, resist or otherwise obstruct the Band Manager or a person authorized by the Band Manager or a Police officer who is enforcing this By-law.

9.3 Every person who violates any of the provisions of this By-law, or who suffers or permits any act or thing to be done in contravention or in violation of any of the provisions of this By-law, or who neglects to do or refrains from doing anything required to be done by any of the provisions of this By-law, or who does any act which violates any of the provisions of this By-law, shall be deemed to be guilty of an offence against this By-law and liable to the penalties hereby imposed.

9.4 Every person who commits an offence against this By-law is liable on summary conviction to a fine of not more than $1,000.00 or imprisonment for a term not exceeding thirty days, or both.

10. General

10.1 It is the intention of Band Council that each separate provision of this By-law shall be deemed independent of all other provisions, and if any provision of this By-law is declared invalid all other provisions shall remain valid and enforceable.

10.2 This Bylaw shall apply to all Reserves.

10.3 This Bylaw shall come into force when it a copy of it is first published on the Band's Internet site, in the First Nations Gazette or in a newspaper that has general circulation in the Reserve whichever the Council considers appropriate in the circumstances pursuant to section 86 of the *Indian Act* and the Council hereby confirms that any of these forms of publication are appropriate in the circumstance.

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10.4 Without limiting other means of knowledge, a person shall be deemed to have knowledge of a notice under section 4 or order under section 6 after the notice or order is posted at the Band Office for at least one week.

THIS BYLAW IS HEREBY made at a duly convened meeting of the Council of the Musqueam Indian Band this 22nd day of February 2016.

Voting in favour of the bylaw are the following members of the Council:

CHIEF WAYNE SPARROW

(Member of the Council)

(Member of the Council)

(Member of the Council)

(Member of the Council)

(Member of the Council)

(Member of the Council)

(Member of the Council)

(Member of the Council)

(Member of the Council)

(Member of the Council)

being the majority of those members of the Council of the Musqueam Indian Band present at the aforesaid meeting of the Council.

The quorum of the Council is 5 members.

Number of members of the Council present at the meeting: 6.

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Peters Band

CONTROL OF ANIMALS BY-LAW

A by-law concerning the control of animals and to provide for the health and safety of all residents on Peters Band's reserve lands.

Preamble

WHEREAS section 81(1) of the *Indian Act* (Canada) provides that the Peters Band Council may make by-laws to provide for the health of residents on the reserve, for the protection against and prevention of trespass by domestic animals, and with respect to any matter arising out of or ancillary to the exercise of these powers;

AND WHEREAS the Peters Band Council is empowered to exercise all legislative and executive authority for the Peters Band;

AND WHEREAS the Peters Band Council is of the opinion that the uncontrolled ownership and running at large of domestic animals may be detrimental to the health and safety of, and a nuisance to, the residents of the reserves;

AND WHEREAS the Peters Band Council accordingly wishes to establish a comprehensive by-law to regulate the care and control of domestic animals to prevent nuisance and trespass by such animals on the reserve lands;

NOW THEREFORE the Peters Band Council, at a duly convened meeting of the Peters Band Council, enacts the following by-law:

Article 1
Title

1.1 This By-law may be cited as the "Peters Band Control of Animals By-law".

Article 2
Applications

2.1 This By-law governs the care and control of Dogs and Animals to prevent nuisance and trespass by, and to protect the safety of residents from, Dogs and Animals on the Reserves.

Article 3
Definitions

3.1 In this By-law, the following terms have the following meanings:

a) "**Administration Office**" means the Peters Band administration office located at 16870 Peters Road, RR2, Hope, British Columbia;

Peters Band

CONTROL OF ANIMALS BY-LAW

b) "**Agent**" or "**Agencies**" mean any board, tribunal, commission or committee of the Peters Band, or any corporate body controlled by the Peters Band, including a society, non-profit corporation or business corporation;

c) "**Animal**" means any animal, other than a Dog, kept to serve some purpose for the use of man, and includes:

i. cattle, goats, horses, poultry, rabbits, sheep, swine kept for the purpose of providing meat or eggs; and

ii. animals that are wild by nature, kept in captivity, and whose pelts are commonly used for commercial purposes;

d) "**Animal Control Officer**" means any person appointed by Council or contracted by Council from time to time for the purpose of administering, applying and enforcing this By-law, and includes any assistant or any person appointed by Council to assist in carrying out the provisions of this By-law;

e) "**At Large**" means any Dog or Animal:

i. being elsewhere other than on the premises of a person owning or having custody, care or control of such Animal; and

ii. not being under the direct charge and effective control of a responsible and competent person;

f) "**Council**" means the governing council of the Peters Band elected pursuant to section 74 of the *Indian Act* (Canada);

g) "**Dangerous Dog**" means:

i. a Dog that has attacked, bitten or caused injury to a person or has demonstrated a propensity, tendency or disposition to do so;

ii. a Dog that, while At Large, has attacked, bitten, killed or caused injury to an Animal;

iii. a Dog that, while At Large, has aggressively pursued or harassed a person;

iv. a Dog that, while At Large, aggressively pursued or harassed an Animal;

v. a Dog with known propensity to attack or injure a person without provocation or to otherwise threaten the safety of human beings or

Peters Band
CONTROL OF ANIMALS BY-LAW

domestic animals; or

vi. a Dog that has been deemed dangerous, vicious or similar under a law or bylaw of any other First Nation, municipality, or regional district;

h) "**Dog**" means both male and female of the species *canis domesticus* apparently over the age of three (3) months, and includes a Dangerous Dog;

i) "**Enclosure**" means any fence, pen, run or other structure suitable to prevent the entry of young children, and suitable to confine a Dog or Animal, in conjunction with any other measures necessary to prevent a Dog or Animal from escaping;

j) "**Impounded**" means seized, delivered, received or taken into the Pound, or into the custody of the Animal Control Officer as provided in this By-law;

k) "**Member**" means a person recognized at law as being a member of Peters Band;

l) "**Membership**" means the collective Members of the Peters Band;

m) "**Muzzle**" means a device used to secure a Dog's mouth in such a humane fashion so that it cannot bite any person or other Dog or Animal;

n) "**Owner**" means:

i. a person owning, possessing, having custody, care and control of a Dog or Animal;

ii. a person permitting the Dog or Animal to remain about the person's parcel of land, building, dwelling, mobile home or premises; or

iii. where the person described in subsection (i) or (ii) above is under eighteen (18) years of age, the person responsible for the custody of the person under eighteen (18) years of age;

o) "**Pound**" means any premises maintained and operated for the purpose of keeping Dogs or Animals Impounded;

p) "**Public Notice**" means written notice posted at a conspicuous place at the Administration Office;

q) "**Reserves**" means Peters Band Indian Reserve #1 and Peters Band Indian Reserve #1A; and

r) "**Resolution**" means a decision made by vote of a majority of a quorum of Council at a duly convened Council meeting and recorded in the minutes of that meeting.

Peters Band
CONTROL OF ANIMALS BY-LAW

Article 4
Administration

4.1 The Council may appoint a person to act as an Animal Control Officer and any assistants to the Animal Control Office as the Council deems necessary.

4.2 The Animal Control Officer is authorized and directed to carry out the provisions set out in this By-law.

4.3 Council may, from time to time, enter into an agreement with an individual or an authorized agent of any corporation, society, governmental body or other organization to carry out any of the following:

a) carry out the provisions of this By-law;

b) enforce the provisions set out in this By-law;

c) act as the Animal Control Officer; and

d) maintain and operate a Pound.

4.4 Council may, by Resolution, establish a charge or fees payable in respect of any matter administered under this By-law.

Article 5
Dogs

5.1 Every Owner of a female Dog that is in heat must either:

(a) tie that Dog up in the yard of the Owner's property; or

(b) keep that Dog in the Owner's fenced yard,

for the time in which the Dog is in heat.

5.2 In addition to the general requirements that apply to Dogs under this By-law, any Owner of a Dangerous Dog must:

a) clearly post warning signs to that effect at any premises where the Dangerous Dog regularly resides; and

b) ensure that the Dangerous Dog wears a Muzzle if it is not confined.

5.3 The Owner of a Dog is responsible and liable for any and all damages caused by that Dog to any other person and to personal or real property.

Peters Band
CONTROL OF ANIMALS BY-LAW

5.4 Every Owner of a Dog is responsible for the care and control of the Dog and must:

a) ensure that the Dog does not become a nuisance;

b) provide sufficient food and water for the Dog's humane survival;

c) refrain from punishing and abusing the Dog unnecessarily, or in a manner that amounts to cruelty; and

d) provide a clean and sanitary living environment for the Dog.

5.5 Council may prohibit the keeping of any Dogs on any area of the Reserves for health and safety reasons provided it provides Public Notice of such prohibition and also posts such notice in a visible location at the prohibited area of the Reserves.

Article 6
Other Animals

6.1 The Owner of an Animal is responsible and liable for any and all damages caused by that Animal to any other person and to personal and real property.

6.2 Every Owner of an Animal is responsible for the care and control of the Animal and must:

a) ensure that the Animal does not become a nuisance;

b) provide sufficient food and water for the Animal's humane survival;

c) refrain from punishing or abusing the Animal unnecessarily or in a matter that amounts to cruelty; and

d) provide a clean and sanitary living environment for the Animal.

6.3 Council may prohibit the keeping of any Animals on any area of the Reserves for health and safety reasons, provided it gives Public Notice of such prohibition.

Article 7
Seizure, Sale and Disposal of Animals

7.1 The Animal Control Officer may seize and impound any Dog or Animal that is not cared for in accordance with sections 5.4 and 6.3 of this By-law on the Reserves.

7.2 If reasonably possible, the Animal Control Officer will, in a timely manner, notify the Owner of the impoundment of the Dog or Animal.

Peters Band

CONTROL OF ANIMALS BY-LAW

7.3 The Animal Control Officer may detain any Dog or Animal seized on the Reserves until the following amounts are paid to Peters Band:

a) all actual costs incurred by Peters Band in administering this By-law with respect to the Dog or Animal, including costs for impounding, boarding and transporting the Dog or Animal seized from the Reserves;

b) any veterinarian fees incurred by Peters Band under section 7.5; and

c) any penalties or fees established under the By-law by Council from time to time.

7.4 An Owner must sign a receipt for any Dog or Animal prior to the release of the Dog or Animal from the Pound.

7.5 The Animal Control Officer may request the attendance of a veterinarian to the Pound if, in the view of the Animal Control Officer, the Dog or Animal is suffering from any illness, injury, disease or sickness or for any other valid reason as deemed necessary by the Animal Control Officer acting in good faith.

7.6 If five (5) days have passed since day on which the Animal Control Officer notified an Owner that his Dog or Animal has been seized, and the Owner has not reclaimed the Dog or Animal, then the Animal Control Officer may, at his sole discretion:

a) sell the Dog or Animal in accordance with this Article 7; or

b) have the Dog or Animal destroyed in a humane manner.

7.7 If more than one (1) Dog, Animal or both (the "**Impounded Animals**") have been Impounded and:

a) the Owner of the Impounded Animals is known, then the Animal Control Officer must not sell or cause to be sold any more of such Impounded Animals than is necessary to realize from the sale the total amount owing by the Owner under section 7.3, and the Owner of the Impounded Animals is entitled to any surplus funds; or

b) the Owner of the Impounded Animals is not known, then the Animal Control Officer may sell all the Impounded Animals.

7.8 The Animal Control Officer must give prior Public Notice of a sale under this By-law, describing each Dog and Animal to be sold and the date, time and location of the sale.

7.9 If, in the reasonable opinion of the Animal Control Officer, a Dog or Animal seized under this By-law is so severely injured or diseased that the Dog or Animals needs to be destroyed for humane or health and safety reasons, then the Animal Control Officer may cause the Dog or Animal to be destroyed.

Peters Band
CONTROL OF ANIMALS BY-LAW

7.10 No Owner or person will be allowed to reclaim, purchase or adopt a Dog or Animal that has been determined under section 7.9 to need to be destroyed.

7.11 Any person is permitted to destroy a Dog or Animal that is At Large and in the act of pursuing, attacking, injuring, damaging, killing or destroying a person, or another Dog or Animal that is in an Enclosure.

7.12 No damages or compensation are recoverable against the Peters Band or any member, contractor, Agent, representative or employee of the Peters Band as a result of a Dog or Animal being destroyed under the provisions of this By-law.

Article 8
Regulations, Policies and Procedures

8.1 Council is authorized to establish such regulations, policies and procedures as it requires to administer this By-law. Such regulations, policies, and procedures are to be consistent with the provisions of this By-law and approved by Resolution.

Article 9
General Provisions

9.1 Notice.

a) Any Notice to Peters Band must be in writing to the Peters Band and mailed, postage prepaid or personally delivered to the Administration Office.

b) Any Notice from the Peters Band to an Owner must be in writing and mailed postage pre-paid or personally delivered to the last known address of the Owner.

9.2 Severability: A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid will not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

9.3 Gender and Plurality: In this By-law, any words in the singular include the plural and words in the plural include the singular and the masculine includes the feminine and neuter where the context applies.

9.4 Amendments and Repeal. This By-law may be amended or repealed by Resolution, after the following procedure involving consultation with Membership is concluded:

a) Council identifies a need for amendment or repeal of this By-law;

b) If an amendment is recommended, Council drafts proposed amendment provision(s);

c) Council calls a Membership meeting to be held within at least one (1) calendar month

Peters Band
CONTROL OF ANIMALS BY-LAW

of Council identifying the need for amendment or repeal of the By-law;

d) Council posts a notice of the proposed amendment(s) or repeal at the Administration Office, and mails such notice to each Member over the age of eighteen (18) for which an address has been provided to the Peters Band; and

e) A Membership meeting is subsequently held for presentation of the proposed change or repeal, discussion thereon, review by the Membership and vote. The proposed amendment(s) or repeal of the By-law requires a majority vote by those present at the meeting. If approved, the proposed amendment(s) or repeal will be enacted by Resolution.

9.5 Coming into force: This By-law will come into force and effect once it has been approved by Council and notice of the By-law has been posted publically.

Approved and passed at a duly convened meeting of the Peters Band Council this 22 day of July, 2016.

Norma Webb

Chief Norma Webb

Victoria Peters

Councillor Victoria Peters

Leanne Peters

Councillor Leanne Peters

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Peters Band

PROTECTION OF BAND PROPERTY BY-LAW

A by-law to ensure the management, control and protection of all band property of the Peters Band in the best interests of the Peters Band membership.

Preamble

WHEREAS section 81(1) of the *Indian Act* (Canada) provides that the Peters Band Council may make by-laws for the observance of law and order, and with respect to any matter arising out of or ancillary to the exercise of these powers;

AND WHEREAS the Peters Band Council is empowered to exercise all legislative and executive authority for the Peters Band;

AND WHEREAS the Peters Band Council has fiduciary responsibilities which include the management, control and protection of all band property of the Peters Band property in the best interests its members and for future generations;

AND WHEREAS the Peters Band Council accordingly wishes to establish a comprehensive by-law to ensure the good management, control and protection of the band property of Peters Band;

NOW THEREFORE the Peters Band Council, at a duly convened meeting of the Peters Band Council, enacts the following by-law:

Article 1
Title

This By-law may be cited as the "Peters Band Protection of Band Property By-law".

Article 2
Compliance

Every Peters Band Council member, committee member, employee and individual who serves the Peters Band in any capacity is expected to ensure management, control and protection of all Band Property in accordance with this By-law.

Article 3
Applications

This By-law governs the management, control and protection of Band Property and the responsibilities, powers and duties of Council to do so in the best interests of the Membership.

Peters Band

PROTECTION OF BAND PROPERTY BY-LAW

Article 4
Definitions

In this By-law, the following terms have the following meanings:

a) "**Administration Office**" means the Peters Band administration office located at 16870 Peters Road, RR2, Hope, British Columbia;

b) "**Agent**" or "**Agencies**" mean any board, tribunal, commission or committee of the Peters Band, or any corporate body controlled or owned by the Peters Band, including a society, non-profit corporation or business corporation;

c) "**Band Property**" means all the monetary and physical possessions of the Peters Band, including Peters Funds and Peters Records, as well as all other property of the Peters Band;

d) "**By-law**" means this Peters Band Protection of Band Property By-law;

e) "**Council**" means the Chief and Council of the Peters Band;

f) "**Member**" means a person recognized at law as being a member of Peters Band;

g) "**Membership**" means the collective Members of the Peters Band;

h) "**Peters Funds**" means all moneys belonging to the Peters Band, and includes:

   i. all revenues of the Peters Band;

   ii. money borrowed by the Peters Band;

   iii. money received or collected by the Peters Band; and

   iv. all moneys that are received or collected by the Peters Band pursuant to any agreement or funding arrangement;

i) "**Peters Records**" means all current and historical records of the Peters Band, including:

   i. all financial records, audits, transaction records, inventories, agreements, meeting minutes, Resolutions and supporting documentation thereto; and

   ii. all books, documents and other records pertaining to Band Property; and

j) "**Resolution**" means a decision made by vote of a majority of a quorum of Council at a duly convened Council meeting and recorded in the minutes of that meeting.

Peters Band

PROTECTION OF BAND PROPERTY BY-LAW

Article 5
Council Responsibilities

The Council is responsible for the following:

a) ensuring that all Peters Records are kept in the Administration Office in a secure safe condition and are not removed from the Administration Office without prior authority of a Resolution;

b) ensuring that all other Band Property is kept in a safe location that is accessible to Council as may be required from time to time; and

c) all other matters relating to the management, control and protection of Band Property not otherwise assigned by another Peters Band by-law or Resolution.

Article 6
Council Powers

The Council may exercise any of the following powers:

a) the preparation and implementation of general management policies and procedures relating to the management, control and protection of Band Property, including carrying out any acts that it considers necessary to ensure that these policies and procedures are carried out provided that such policies and procedures are first approved by Resolution; and

b) the establishment and provision of mandates to such positions, agencies, programs, service areas, boards, authorities or committees as may be necessary for the good management, control and protection of Band Property.

Article 7
Council Member Duties

Each member of Council must, in exercising his or her responsibilities and powers and performing his and her functions under this By-law:

a) act honestly and in good faith and in the best interests of the Peters Band;

b) exercise the care, diligence and skill of a responsibly prudent person; and

c) ensure that there is fair and equitable access and treatment for the Membership to the programs and resources of the Peters Band for which they qualify.

Peters Band

PROTECTION OF BAND PROPERTY BY-LAW

Article 8
Delivery of Band Property to Administration Office

Where any person:

a) who is a Council member, officer or employee of the Peters Band or its Agencies ceases for any reason to hold office as such; or

b) otherwise has any possession, control or access to any Band Property,

he must forthwith deliver to the Administration Office, during regular working hours, any and all Band Property that is in his possession or control.

Article 9
Regulations, Policies and Procedures

Council is authorized to establish such regulations, policies and procedures as it requires to administer this By-law. Such regulations, policies, and procedures are to be consistent with the provisions of this By-law, approved by Resolution and kept at the Administration Office.

Article 10
Penalties

Any person purposefully interfering with the provisions of this By-law or purposefully not complying with the provisions of this By-law will be deemed to have committed an offence under the *Indian Act* (Canada) for each offence and is subject to the punishment contained therein and may also be prosecuted under any applicable law not set out under this By-law.

If any employee has willfully breached any provision of this By-law that person may:

a) be suspended from all privileges and benefits of office or from employment for a period of time; or

b) dismissed from employment.

Members must be compensated for any losses or related costs associated with interference or non-compliance of this By-law. This compensation is to be collected from the person(s) willfully interfering or not complying with this By-law.

If a Council member is found guilty of not complying or interfering with this By-law, he may be subject to any recall or penalty provisions adopted by the Peters Band from time to time.

Peters Band

PROTECTION OF BAND PROPERTY BY-LAW

Article 11
General Provisions

Severability: A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid will not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

Gender and Plurality: In this by-law, any words in the singular include the plural and words in the plural include the singular and the masculine includes the feminine and neuter where the context applies.

Amendments and Repeal. This bylaw may be amended or repealed by Resolution, after the following procedure involving consultation with Membership is concluded:

a) Council identifies a need for amendment or repeal of this By-law;

b) If an amendment is recommended, Council drafts proposed amendment provision(s);

c) Council calls a Membership meeting to be held within at least one (1) calendar month of Council identifying the need for amendment or repeal of the By-law;

d) Council posts a notice of the proposed amendment(s) or repeal at the Administration Office, and mails such notice to each Member over the age of eighteen (18) for which an address has been provided to the Peters Band; and

e) A Membership meeting is subsequently held for presentation of the proposed change or repeal, discussion thereon, review by the Membership and vote. The proposed amendment(s) or repeal of the By-law requires a majority vote by those present at the meeting. If approved, the proposed amendment(s) or repeal will be enacted by Resolution.

Coming into force: This By-law will come into force and effect on approval by Resolution and publication.

The Peters Band Protection of Band Property By-law is approved and passed at a duly convened meeting of the Peters Band Council this 9 day of November, 2015.

Norma J Webb

Chief Norma Webb

Victoria Pet

Councillor Victoria Peters

Leanne P

Councillor Leanne Peters

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Nicomen Indian Band, in the Province of British Columbia, at a meeting held on the 7th day of September 2016.

Nicomen Indian Band
Annual Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 27 day of October 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

NICOMEN INDIAN BAND

ANNUAL EXPENDITURE BY-LAW, 2016

WHEREAS:

A. Pursuant to subsection 83 of the Indian Act, the council of the First Nation may make by-laws respecting taxation for local purposes of lands, interests in reserve lands or rights to occupy, possess or use reserve lands including laws authorizing the expenditure of local revenues;
B. The Council of the Nicomen First Nation has enacted this by-law pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

NOW THEREFORE the Council of the Nicomen First Nation duly enacts as follows;

1. This by-law may be cited as the Nicomen First Nations Annual Expenditure By-law, 2016.
2. In this By-law:

"**Act**" means the *Indian Act*, S.C. 1985, c 5, and the regulations made under that Act;

"**Annual Budget**" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"**Band**" means the Nicomen Indian Band;

"**Band Council or Council**" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"**First Nation**" means the Nicomen First Nation, being a band under the Act;

"**Local Revenues**" means money raised by the First Nation under a property taxation by-law;

"**Property Assessment and Taxation By-law**" means a by-law enacted by the First Nations under paragraph 83(1)(a) of the Act;

"**Taxable Property**" means property in a reserve that is subject to taxation under a property assessment by-law and a property taxation by-law; and

"**Taxation By-law**" means the Nicomen First Nation Property Taxation By-law.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2016 and ending March 31, 2017 is attached as **Schedule A** to this By-law.
4. This By-law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
7. Expenditures of local revenues must be made only in accordance with the annual budget.
8. Notwithstanding **Section 7** of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.
9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Assessment and Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

PROPERTY TAX REVENUE ACCOUNTS

13. (1) All Property Tax Revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by Band Council Resolution.

14(2) Any surplus Property Tax Revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an Annual Property Tax Budget that has been approved by Band Council Resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year

ADMINISTRATION AND ENFORCEMENT

14. The Surveyor of Taxes shall administer this By-law.

BY-LAW REMEDIAL

15. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

16. (1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.
16.(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section of part of this By-law or this By-law as a whole.
16.(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
16.(4) In this By-law, words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

17. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 7 day of September 2016.
A quorum of Council consists of 2 of (3) members of Council

Chief, Ursula Drynock

Councillor, Arlene Edwards

Councillor, Samantha Adams

SCHEDULE A

2016 ANNUAL PROPERTY TAX BUDGET

REVENUES	
Property Tax Levies, Interests & Penalties for	
Current Fiscal Year	$33,680.99
Surplus or Deficit Property Tax Revenue carried	
Over from previous Fiscal Years	$ _____
TOTAL REVENUES	$33,680.99
EXPENDITURES	
General government Services	$31,996.94
Protective Services	$ _____
Transportation	$ _____
Recreation and Cultural Services	$ _____
Community Development	$ _____
Environmental Health Services	$ _____
Fiscal Services	$ _____
Taxes for Other Governments	$ _____
Other Expenditures	$ _____
Permitted Property Assessment and Taxation By-law Expenditures Municipal Services Agreements	
Contingency (5% of budget)	$ 1,684.05
TOTAL EXPENDITURES	$33,680.99

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Nicomen Indian Band, in the Province of British Columbia, at a meeting held on the 9th day of September 2016.

Nicomen Indian Band
2016 Rates By-law

Dated at Ottawa, Ontario, this 7th day of October 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

NICOMEN INDIAN BAND

2016 RATES BY-LAW

WHEREAS pursuant to the Indian Act, R.C.S. 1985 and specifically paragraph 83(1)(a) of the Indian Act, 1985, c.1-5, the Council of the Band may make by-laws for the purpose of taxation for local purpose of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Nicomen Indian Band enacted the Nicomen Indian Band Property Assessment and Taxation By-law on the 5th day of December 1991;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the Indian Act, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This By-law may be cited for all purposes as the Nicomen Indian Band Rates By-law.
2. Pursuant to Section 24(5) of the Nicomen Indian Band Property Assessment and Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2016 Rates By-law.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 9th day of September, 2016.

A quorum for the Nicomen Indian Band Council is 2 of (3).

Chief, Ursula Drynock

Councillor, Arlene Edwards

Councillor, Samantha Adams

SCHEDULE "A"

Prescribed Tax Rates

For the Taxation Year 2016

The Council of the Nicomen Indian Band hereby adopts the following Taxation Rates for the 2016 taxation year for the following classes of property.

Class of Property	Tax Rates 2016
1. Residential	0.0
2. Utilities	25.6121
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	18.9467

*Note – the rates established for this particular class of property is set as required pursuant to and in accordance with the Property Assessment and Taxation (Railway Right of Way) Regulation SOR/2001-493 as published in the Canada Gazette Part II, Vol. 135, No. 24, November 21, 2001.

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Siska Indian Band, in the Province of British Columbia, at a meeting held on the 23rd day of September 2016.

- **Siska Indian Band 2016 Rates By-law**

Dated at Ottawa, Ontario, this 29th day of October 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SISKA INDIAN BAND

2016 RATES BY-LAW

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Siska Indian Band has enacted the *Siska Indian Band Taxation By-law* and *Siska Indian Band Assessment By-law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular, section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Siska Indian Band 2016 Rates By-law*.

2. Pursuant to section 24(1) of the *Siska Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2016 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Siska Indian Band at a duly convened meeting held on the 23 day of Sept, 2016.

Chief Fred Sampson

Councillor Alice Munro

Councillor Tracy Wimbush

Councillor Betsy Munro

SCHEDULE "A"

The Council of the Siska Indian Band hereby adopts the following taxation rates for the 2016 taxation year for the following classes of property

Column 1 Class of property as prescribed under Part 11 of the *Siska Indian Band Property Assessment By-law*	Column 2 Rate of tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Section 24 of the *Siska Indian Band Taxation By-law*
Class 2 - Utilities	26.3085
Class 10 - CPR Right of Way	19.0189

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Skuppah Indian Band, in the Province of British Columbia, at a meeting held on the 1st day of August 2016.

- **Skuppah Indian Band 2016 Rates By-law**

Dated at Ottawa, Ontario, this 27th day of October 2016.

Carolyn Bennett

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SKUPPAH INDIAN BAND

Rates By-Law 2016

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Skuppah Indian Band enacted the Skuppah Indian Band Taxation By-law on December 5, 1991;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the Skuppah Indian Band 2016 Rates By-law.

2. Pursuant to Section 24(5) of the Skuppah Indian Band Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2016 Rates By-law.

This by-law is hereby enacted by Council at a duly convened meeting held on the 1st day of July, 2016.

A quorum for the Skuppah Indian Band Council is one (1)

Doug McIntyre
Chief, Skuppah Indian Band

SCHEDULE "A"

Skuppah Indian Band
Prescribed Tax Rates
For the Taxation Year 2016

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2016 taxation year for the following classes of property.

Class of Property	**Tax Rate**
Class 10-Railway Right-of-Way	19.01887

*Note – the rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations, SOR/2001-493 as published in the Canada Gazette Part II, Vol 135, No. 24,* November 21, 2001.

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Spuzzum First Nation, in the Province of British Columbia, at a meeting held on the 29th day of August 2016.

- **Spuzzum First Nation Annual Expenditure By-law, 2016**

Dated at Ottawa, Ontario, this 27th day of October 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SPUZZUM FIRST NATION

ANNUAL EXPENDITURE BY-LAW, 2016

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues; .

B. The Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) has enacted *the Spuzzum Indian Band Property Assessment and Taxation By-law dated March 9, 1992*, respecting taxation for local purposes on reserve; and

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

1. This By-law may be cited as the *Spuzzum First Nation Annual Expenditure By-law, 2016*.

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c 5, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"First Nation" means the Spuzzum First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property assessment and taxation by-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law; and

"Taxation By-law" means the *Spuzzum Indian Band Property Assessment and Taxation By-law dated March 9, 1992*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2016, and ending March 31, 2017 as well as the Interim Budget for the fiscal year beginning April 1, 2017 to March 31, 2018, are attached as a Schedule to this Spuzzum First Nation Annual Expenditure By-law, 2016.

4. This By-law authorizes the expenditures provided for in the annual budget for the current year.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the *Property Assessment and Taxation By-law*.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule for Annual Budget attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS By-law IS HEREBY DULY ENACTED by Council on the 29 day of August 2016, at Spuzzum in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.

Chief Harold Bobb

Councilor Diana Stromquist

Councilor Patricia Eidem

SCHEDULE

ANNUAL BUDGET CURRENT FISCAL YEAR

REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	$151,333
3. Local revenues carried Uncollectible due to the Province existing Claims on CN	($133,784)
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$0
TOTAL REVENUES	**$17,549**
EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 1,000.00
b. General Administrative	$10,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	$ 500.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$ 243.00
b. Snow and Ice Removal	$ 2,000.00
c. Garbage Waste Collection and Disposal	$ 2,000.00
d. Other Environmental Services	
e. Trade and Industry	
d. Other Service	
4. Contingency Amounts	$ 1,806.00
TOTAL EXPENDITURES	**$17,549.00**
BALANCE	**$0**

SCHEDULE

INTERIM BUDGET 2016

REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	$151,333
3. Local revenues carried Uncollectible due to the Province existing Claims on CN	($133,784)
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$0
TOTAL REVENUES	**$ 17,549**
EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 1,000.00
b. General Administrative	$10,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	$ 500.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$ 243.00
b. Snow and Ice Removal	$ 2,000.00
c. Garbage Waste Collection and Disposal	$ 2,000.00
d. Other Environmental Services	
c. Trade and Industry	
d. Other Service	
4. Contingency Amounts	$ 1,806.00
TOTAL EXPENDITURES	**$17,549.00**
BALANCE	**$0**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Spuzzum First Nation, in the Province of British Columbia, at a meeting held on the 29th day of August 2016.

- **Spuzzum First Nation Rates By-law 2016**

Dated at Ottawa, Ontario, this 27th day of October 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SPUZZUM FIRST NATION

ANNUAL RATES BY-LAW 2016

WHEREAS pursuant to the *Indian Act*, R.S.C, 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) enacted the *Spuzzum Indian Band Property Assessment and Taxation By-law* on March 9, 1992;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Spuzzum First Nation Rates By-law 2016*.

2. Pursuant to Section 152 of the *Spuzzum Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2016 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 29 day of August 2016 at Spuzzum in the Province of British Columbia

A quorum of Council consists of (2) members of Council

Chief Harold Bobb

Councilor Diana Stromquist

Councilor Patricia Eidem

SCHEDULE "A"

The Council of the Spuzzum First Nation hereby adopts the following taxation rates for the 2015 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 152 of the *Spuzzum Indian Band Property Assessment and Taxation By-law*.	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Spuzzum Indian Band Property Assessment and Taxation By-law*.
Class 1 - Residential	
Class 2 - Utilities	59.13579
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	24.45483
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Snuneymuxw First Nation, in the Province of British Columbia, at a meeting held on the 23rd day of August 2016.

- **Snuneymuxw First Nation**
  Rates By-law 2016-1

Dated at Ottawa, Ontario, this 15th day of November 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SNUNEYMUXW FIRST NATION

By-Law No 2016-1

RATES BY-LAW

WHEREAS pursuant to the Indian Act, R.S.C. 1985, and specifically paragraph 83(1) (a) of the Indian Act. 1985 C I-5. The Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of our ancillary to such purpose;

AND WHEREAS THE Council of the Snuneymuxw First Nation enacted both the Nanaimo Indian Band Assessment By-law and the Nanaimo Band Taxation By-law on September 23, 1992, each of which received Minister's approval on January 23, 1993.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the Indian Act, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the Snuneymuxw First Nation Taxation Rates By-law 2016-1.

2. Pursuant to the Nanaimo Indian Band Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "A", which is hereto attached, and forms part of the 2016 Taxation Rates By-law.

This by-law is hereby enacted by Chief and Council at the duly convened meeting held on the day of August 23, 2016.

Chief John Wesley

Councillor Douglas White II | Councillor Christopher Good | Councillor Stacy Good

Councillor Douglas White III | Councillor Isaac Thomas | Councillor Michael Wyse

Councillor Paul Wyse-Seward | Councillor Regan Seward | Councillor James Seward

Councillor Erralyn Thomas

SCHEDULE A

The Council of the Snuneymuxw First Nation hereby adopts the following taxation rate for the 2016 taxation year for the following classes of property

COLUMN 1 Class of Property as perescribed under Schedule II and section 152 and 156 of the Snuneymuxw First Nation Property Assessment and Taxation By-law.	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the Snuneymuxw First Nation Property Assessment and Taxation By-law.
Class	**Rate**
01 - Residential	9.136
02 - Utilities	67.462
03 - Supportive Housing	6.9877
04 - Major Industry	20.8262
05 - Light Industry	23.7242
06 - Business and Other	22.982
07 - Managed Forest Land	29.469
08 - Recreation/Non Profit Organization	14.3254
09 - Farm	4.8206

SNUNEYMUXW FIRST NATION

Property Tax Budget 2016

Revenue	$29,910.00
Expenditure	
Community Workshops	$14,320.00
Equipment	$ 2,400.00
Training	$ 2,000.00
Equipment Rental and Lease	$10,000.00
Contingency	$ 1,190.00
Total Expenditure	$29,910.00

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Aboriginal Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Snuneymuxw First Nation, in the Province of British Columbia, at a meeting held on the 1st day of October 2015.

- **Snuneymuxw First Nation Taxation Rates By-law 2015-1**

Dated at Gatineau, Quebec
this 1 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SNUNEYMUXW FIRST NATION

By-Law No 2015-1

RATES BY-LAW

WHEREAS pursuant to the Indian Act, R.S.C. 1985, and specifically paragraph 83(1) (a) of the Indian Act, 1985 c.I-5. The Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of our ancillary to such purpose;

AND WHEREAS THE Council of the Snuneymuxw First Nation enacted both the Nanaimo Indian Band Assessment By-law and the Nanaimo Band Taxation By-law on September 23, 1992, each of which received Minister's approval on January 23, 1993;

NOW BE IT HEREBY RESOLVED that the following by-law be and is herby enacted pursuant to the provisions of the Indian Act, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the Snuneymuxw First Nation Taxation Rates By-law 2015-1.

2. Pursuant to the Nanaimo Indian Band Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "A", which is hereto attached, and forms part of the 2015 Taxation Rates By-law.

This by-law is hereby enacted by Council at the duly convened meeting held on the 1 th day of October 2015.

Chief John Wesley

Councillor Karen Ahenakew | Councillor Christopher Good | Councillor Emily Manson

Councillor Sandra Good | Councillor Eric Wesley | Councillor Michael Wyse

Councillor Paul Wyse-Seward | Councillor Regan Seward | Councillor James Seward

Councillor Erralyn Thomas

SCHEDULE A

The Council of the Snuneymuxw First Nation hereby adopts the following taxation rate for the 2015 taxation year for the following classes of property

COLUMN 1 Class of Property as perescribed under Schedule II and setion 152 and 156 of the Snuneymuxw First Naiton Property Assessment and Taxation By-law.	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the Snuneymuxw First Nation Property Assessment and Taxation By-law.
Class	**Rate**
01 - Residential	9.4744
02 - Utilities	66.289
03 - Supportive Housing	7.2084
04 - Major Industry	21.2601
05 - Light Industry	24.405
06 - Business and Other	23.6521
07 - Managed Forest Land	30.8026
08 - Recreation/Non Profit Organization	14.7495
09 - Farm	4.8356

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Spuzzum First Nation, in the Province of British Columbia, at a meeting held on the 1st day of June 2015.

- **Spuzzum First Nation Annual Expenditure By-law, 2015**

Dated at Gatineau, Quebec
this 15 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SPUZZUM FIRST NATION

ANNUAL EXPENDITURE BY-LAW, 2015

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues; .

B. The Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) has enacted *the Spuzzum Indian Band Property Assessment and Taxation By-law dated March 9, 1992*, respecting taxation for local purposes on reserve; and

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

1. This By-law may be cited as the *Spuzzum First Nation Annual Expenditure By-law, 2015.*

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c 5, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"First Nation" means the Spuzzum First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property assessment and taxation by-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law; and

"Taxation By-law" means the *Spuzzum Indian Band Property Assessment and Taxation By-law dated March 9, 1992.*

3. The First Nation's annual budget for the fiscal year beginning April 1, 2015, and ending March 31, 2016 as well as the Interim Budget for the fiscal year beginning April 1, 2016 to March 31, 2017, are attached as a Schedule to this Spuzzum First Nation Annual Expenditure By-law, 2015.

4. This By-law authorizes the expenditures provided for in the annual budget for the current year.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the *Property Assessment and Taxation By-law.*

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

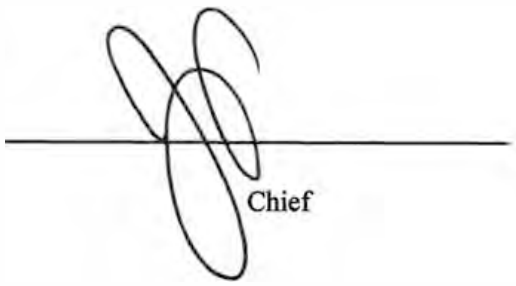
11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule for Annual Budget attached to this By-law forms part of and is an integral part of this By-law.

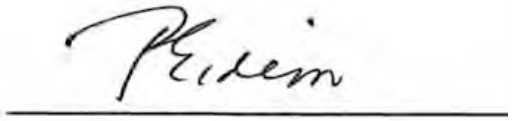
13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS By-law IS HEREBY DULY ENACTED by Council on the 1 day of June 2015, at Spuzzum in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.



Chief



Councilor

Councilor

SCHEDULE

ANNUAL BUDGET CURRENT FISCAL YEAR

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	$151,687
3. Local revenues carried Uncollectible due to the Province existing Claims on CN	($53,101)
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$0
TOTAL REVENUES	**$98,586**

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$12,000
b. General Administrative	$20,000
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	$10,000
c. Regulatory Measures	$18,628
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$25,000
b. Snow and Ice Removal	$5,000
c. Garbage Waste Collection and Disposal	$5,000
d. Other Environmental Services	
c. Trade and Industry	
d. Other Service	
4. Contingency Amounts	$ 2,958
TOTAL EXPENDITURES	**($98,586)**
BALANCE	**$0**

SCHEDULE

INTERIM ANNUAL BUDGET

REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	$151,687
3. Local revenues carried Uncollectible due to the Province existing Claims on CN	($53,101)
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$0
TOTAL REVENUES	**$98,586**
EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$12,000
b. General Administrative	$20,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	$10,000
c. Regulatory Measures	$18,628
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$25,000
b. Snow and Ice Removal	$5,000
c. Garbage Waste Collection and Disposal	$5,000
d. Other Environmental Services	
c. Trade and Industry	
d. Other Service	
4. Contingency Amounts	$2,958
TOTAL EXPENDITURES	**($98,586)**
BALANCE	**$0**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Spuzzum First Nation, in the Province of British Columbia, at a meeting held on the 1st day of June 2015.

- **Spuzzum First Nation Rates By-law 2015**

Dated at Gatineau, Quebec
this 15 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

SPUZZUM FIRST NATION

ANNUAL RATES BY-LAW 2015

WHEREAS pursuant to the *Indian Act,* R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act,* 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) enacted the *Spuzzum Indian Band Property Assessment and Taxation By-law* on March 9, 1992 ;

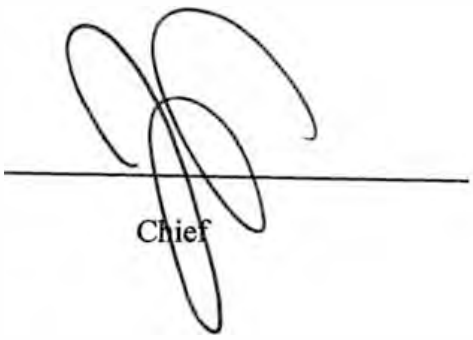
NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act,* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Spuzzum First Nation Rates By-law 2015.*

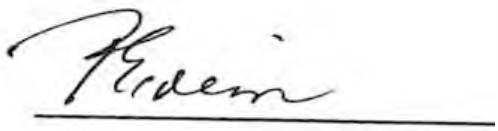
2. Pursuant to Section 152 of the *Spuzzum Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2015 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1 day of June 2015, at Spuzzum in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.



Chief



Councilor

Councilor

SCHEDULE "A"

The Council of the Spuzzum First Nation hereby adopts the following taxation rates for the 2015 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 152 of the *Spuzzum Indian Band Property Assessment and Taxation By-law*.	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Spuzzum Indian Band Property Assessment and Taxation By-law*.
Class 1 - Residential	
Class 2 - Utilities	60.136500
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	26.126500
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Tl'azt'en Nation, in the Province of British Columbia, at a meeting held on the 2nd day of August 2016.

Tl'azt'en Nation
Rates By-law 2016

Dated at Ottawa, Ontario, this 27 day of October 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

TL'AZT'EN NATION

P.O. Box 670, Fort St. James, B.C. V0J 1P0 • Phone: 250-648-3212 • Fax: 250-648-3250 • E-mail: Diana.Martinson@tlazten.bc.ca

CHIEF AND COUNCIL RESOLUTION

The council of the *TL'AZT'EN NATION*	Date of Duly Convened Meeting			
Ndiz un'a nets' uninai:	**B.C.R. #**	**DAY**	**MONTH**	**YEAR**
Do Hereby Resolve:	1566	02	08	2016

TAXATION BYLAW

TL'AZT'EN NATION RATES BYLAW 2016

WHEREAS pursuant to subsection 83(1) (a) of the *Indian Act*, the Council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and,

WHEREAS the Council of the Tl'azt'en Nation enacted the Tl'azt'en Nation Property Assessment and Taxation By-law on the 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1)(a)) for the purpose of establishing annual rates of taxation.

1. **This bylaw may be cited for all purposes as the Tl'azt'en Nation Rates By-law 2016.**

2. **Pursuant to Section V of the Tl'azt'en Nation Property Assessment and Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2016 Rates Bylaw.**

This bylaw is hereby enacted by Council at a duly convened meeting held in Tache, B.C, on the 2nd day of August, 2016.

☐ Attachments

Quorum ( )

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2016 taxation year for the following classes of property.

Column 1 Class of Property prescribed under Schedule II of the Tl'azt'en Nation Property Assessment and Taxation By-law	Column 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the Tl'azt'en Nation Property Assessment and Taxation By-law
Class 1 – Residential	6.2475
Class 2 – Utilities	24.5888
Class 3 – Supportive Housing	2.0509
Class 4 – Major Industry	18.1656
Class 5 – Light Industry	15.0036
Class 6 – Business and Other	13.1690
Class 7 – Managed Forest Land	8.7003
Class 8 – Recreation / Non-Profit Organization	6.0255
Class 9 – Farm	9.4055

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Tl'azt'en Nation, in the Province of British Columbia, at a meeting held on the 2nd day of August 2016.

- **Tl'azt'en Nation**
  2016 Taxation Expenditure By-law

Dated at Ottawa, Ontario, this 27 day of October 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

TL'AZT'EN NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 1 - 2016

WHEREAS the *Property Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the *Property Taxation By-law*), including rights to occupy, possess or use land in the "reserve";

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 55(3) and Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section Section 55(3) and Section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the 2016 *Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"Band" means the Tl'azt'en Nation Band of Indians;

"band council resolution" means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

"community works" includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

"community services" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

" or Indian Band

"Council" means the Council of the Tl'azt'en Nation Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
"fiscal year" means April 1 of a calendar year through March 31 of the following calendar year;
"general government services" includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
"Minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
"permitted property taxation by-law expenditures" means those expenditures out of property tax revenue authorized to be made under section 55 and 56 of the *Property Taxation By-law*;
"property taxation by-law" means the Tl'azt'en Nation *Indian Band Property Taxation By-law* passed by the Council on May 30, 1996, and approved by the Minister of Indian Affairs and Northern Development on October 25, 1996, and as amended from time to time;
"property tax revenue" includes all taxes and other moneys raised under the *Property Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;
"public works" includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river, and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

"Reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;
"Tax Administrator" means the tax administrator appointed by Council under the Tl'azt'en Nation *Property Taxation By-law*;
"utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the tax administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule AA@ to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 55 and 56 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 2nd day of August 2016, at Tache, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Justa Monk

Councillor Paul Felix

Councillor Conrad Joseph

Councillor Joshua Hallman

Councillor Gloria Duncan

Councillor Simon John

Councillor Georgina Alexis

Councillor Leslie Aslin

SCHEDULE "A"

2016 ANNUAL PROPERTY TAX BUDGET

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$ 14,897.15
TOTAL REVENUES	$ 14,897.15
EXPENDITURES	
Community Development	
Environmental Health Services	
Fiscal Services	$
General Government Services	
Home Owners Grants	$ 2,416.89
Protective Services	
Recreation and Cultural Services	
Taxes for Other Governments	
Transportation	$ 6,488.09
Utility Services	$ 5,283.34
Other Expenditures	
- Permitted Property Taxation By-law Expenditures	$
- Municipal Service Agreements	
- Contingency	$ 708.83
TOTAL EXPENDITURES	$ 14,897.15

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Upper Similkameen First Nation, in the Province of British Columbia, at a meeting held on the 1st day of June 2016.

– **Rates By-law 2016**

Dated at Ottawa, Ontario, this 15th day of November 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

UPPER SIMILKAMEEN FIRST NATION

BY-LAW NO. 2016

FIRST NATION RATES BY-LAW

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Upper Similkameen First Nation (also known as the Upper Similkameen Indian Band) enacted the *Upper Similkameen First Nation Property Assessment and Taxation By-law* on December 31, 2002;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Upper Similkameen First Nation Rates By-law 2016*.

2. Pursuant to Section 22 of the *Upper Similkameen First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2016 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2016, at Hedley, in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.

Chief Richard Holmes

Councillor Carmelletta Holmes

Councillor Dale-Sally Holmes

SCHEDULE "A"

The Council of the Upper Similkameen First Nation hereby adopts the following taxation rates for the 2016 taxation year for the following classes of property.

	JURISDICTION 716	JURISDICTION 717
COLUMN 1 Class of Property as prescribed under Schedule II and Section 6 of the *Upper Similkameen First Nation Property Assessment and Taxation By-law*	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Upper Similkameen First Nation Property Assessment and Taxation By-law*.	**COLUMN 3** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Upper Similkameen First Nation Property Assessment and Taxation By-law*.
Class 1 - Residential	5.3031	5.1542
Class 2 – Utilities	27.1943	24.2809
Class 3 - Unmanaged Forest Land	4.5589	2.0822
Class 4 - Major Industry	20.6965	17.8664
Class 5 - Light Industry	17.5345	14.7044
Class 6 - Business and Other	14.9927	12.9533
Class 7 - Managed Forest Land	10.9335	8.4363
Class 8 - Recreation/Non-Profit Organization	6.7699	5.9375
Class 9 – Farm	10.1499	9.3175

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 9th day of May 2016.

- **Westbank First Nation**
  Capital Expenditure By-law No. 16-TX-04

Dated at Ottawa, Ontario, this 14 day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION
SENSISYUSTEN GYM AUDIO EQUIPMENT UPGRADES CAPITAL EXPENDITURE BY-LAW NO. 16-TX-04

To authorize the expenditure of a maximum of Thirty Five Thousand Five Hundred and Fifty Dollars (35,550.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of audio equipment upgrades in Sensisyusten Gym project.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of all residents and the Band members to advance funds to complete the Sensisyusten Gym audio equipment upgrades capital project.

E. The Westbank First Nation has concluded the total cost of purchasing audio equipment upgrades for Sensisyusten Gym capital project to be not more than $35,550.00 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as purchase of capital audio equipment for Sensisyusten Gym, audio equipment upgrades Capital Expenditure By-law No. 16-TX-04.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all residents and members of the Westbank First Nation to purchase capital equipment upgrades for audio equipment upgrades as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Thirty Five Thousand Five Hundred and Fifty ($35,550.00) Dollars from the Cumulative Fund for the purposes of purchasing audio equipment upgrades for Sensisyusten Gym Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with Sensisyusten Gym, audio equipment upgrades project.

5. Any of the Project Funds not expended on the Sensisyusten Gym audio equipment upgrades project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the Sensisyusten Gym audio equipment upgrades project.

6. All revenue collected related to this By-law will be reimbursed to "the Cumulative Fund".

EFFECTIVE

7. This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the Sensisyusten Gym audio equipment upgrades project WFN By-law No.16-TX-04 being read for the first, second and third and final time by the Council of the Westbank First Nation held at a duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 25th day of April, 2016.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 9th day of May, 2016.

Chief Robert Louie

Councillor Michael De Guerre

Councillor Mick Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

SCHEDULE "A"

BUDGET FOR PROPOSED FOR SENSISYUSTEN GYM AUDIO EQUIPMENT UPGRADES PURCHASE PROJECT

ITEM	COST	FUNDING SOURCE
(4) TOA SR-T5 Line Array Loudspeaker (1) TOA M – 864D Digital Mixer (1) TOA DA500F – H2 4 Zone Power Amp (1) TOA ZM – 9013 Source Selector (1) TOA ZM – 9012 Volume Control (1) TOA DM1300 Microphone (incl. cable and stand) (1) 27 RU Floor Rack Wireless System – 4 Handheld Mics with Remote Antenna (2) WT – 4820US Receiver Frame (4) WM - 4800G02 Receiver Module (4) WM – 5225G02 Handheld Condenser Mic (1) MBWT4 Rackmount Kit (2) YW – 4500 VHF Mount Antenna Installation – All Conduit and Cabling	$ 17,220.00 $ 3,098.00 $ 12,000.00	WFN, Local Government Services (LGS) All Work to be completed in 2016
Contingency	$ 3,232.00	WFN, LGS
TOTAL	$ 35,550.00	WFN, LGS

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 24th day of May 2016.

- **Westbank First Nation**
  Capital Expenditure By-law No. 16-TX-05

Dated at Ottawa, Ontario, this 31 day of August 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION
STQA?TXWIN'IWT SQILIX FACILITIES SECURITY EQUIPMENT UPGRADE CAPITAL EXPENDITURE BY-LAW NO. 16-TX-05

To authorize the expenditure of a maximum of One Hundred Fourteen Thousand Six Hundred Thirty Two Dollars and Thirty Six Cents (114,632.36) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of security equipment upgrades in Stqa?txwin'iwt Sqilix Facilities Capital Expenditure Project.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of all residents and the Band members to advance funds to complete the Stqa?txwin'iwt Sqilix Facilities security equipment upgrade capital project.

E. The Westbank First Nation has concluded the total cost of purchasing security equipment upgrades for Stqa?txwin'iwt Sqilix capital project to be not more than $114,632.36 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law:

SHORT TITLE

1. This By-law may be cited for all purposes as purchase of capital audio equipment for Stqa?txwin'iwt Sqilix Facilities, security equipment upgrades Capital Expenditure By-law No. 16-TX-05.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all residents and members of the Westbank First Nation for purchase of security equipment upgrades for Stqa?txwin'iwt Sqilix Facilities as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than One Hundred Fourteen Thousand Six Hundred Thirty Two Dollars and Thirty Six Cents ($114,632.36) from the Cumulative Fund for the purposes of purchasing security equipment upgrades for Stqa?txwin'iwt Sqilix Facilities Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with Stqa?txwin'iwt Sqilix, security equipment upgrades project.

5. Any of the Project Funds not expended on the Stqa?txwin'iwt Sqilix Facilities security equipment upgrades project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the Stqa?txwin'iwt Sqilix security equipment upgrades project.

6. All revenue collected related to this By-law will be reimbursed to "the Cumulative Fund".

EFFECTIVE

7. This By-law comes into full force and effect upon approval by the Minister of the Department of Indigenous Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the Stqa?txwin'iwt Sqilix Facilities security equipment upgrades project WFN By-law No.16-TX-05 being read for the first, second (exempt) and third and final time by the Council of the Westbank First Nation held at a duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 25th day of April, 2016.

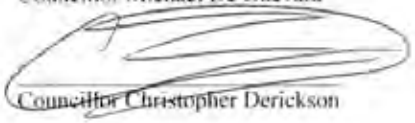
Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 24th day of May, 2016.

Chief Robert Louie

Councillor Michael De Guevara

Councillor Mick Werstuik



Councillor Christopher Derickson

Councillor Brian Eli

SCHEDULE "A"

BUDGET FOR PROPOSED FOR STQA?TXWIN'IWT SQILIX FACILITIES SECURITY EQUIPMENT UPGRADES PURCHASE PROJECT

ITEM	COST	FUNDING SOURCE
(2) Manual Shutter	$12,126.75	
(1) Closed Circuit TV System Health Building	$19,162.16	WFN, Local Government Services (LGS) All Work to be completed in 2016
(1) Closed Circuit TV System Lindley Building	$16,552.36	
(1) Closed Circuit TV System Elders Hall/Church	$ 3,144.00	
(1) Closed Circuit TV System WCDC	$ 6,629.69	
(1) Closed Circuit TV System IR9 Members Beach	$ 4,750.88	
(1) Closed Circuit TV System Russell Bld. Garage/Yd	$ 8,079.78	
(1) Closed Circuit TV System School/Gym/MPF/Pine	$28,382.74	
(6) Washroom Doors Lindley Building	$15,804.00	
		WFN, LGS
TOTAL	$ 114,632.36	WFN, LGS

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 24th day of May 2016.

- **Westbank First Nation**
  Capital Expenditure By-law No. 16-TX-06

Dated at Ottawa, Ontario, this 31 day of August 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION
IR NO.09 OLD OKANAGAN HWY PHASE XVI SIDEWALK STREET LIGHTING STORM WATER SYSTEM CAPITAL EXPENDITURE BY-LAW NO. 16-TX-06

To authorize the expenditure of a maximum of Six Hundred Fifty Thousand Dollars ($650,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the construction of Old Okanagan Hwy Phase XVI Sidewalk, Street Lighting and Storm Water System within the Tsinstikeptum Indian Reserve No.09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(m) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in an income contingency fund (the "**Contingency Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. In accordance with section 4.4 of the WFN Expenditure By-law 1995, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the **"Stabilization Fund"**);

D. Westbank First Nation deems it desirable and in the best interest of the community members to advance funds to complete the Old Okanagan Hwy Phase XVI Sidewalk, Street Lighting and Storm Water System Project on Tsinstikeptum Indian Reserve No.09.

E. The Westbank First Nation has concluded the total cost of construction of the Old Okanagan Hwy Phase XVI Sidewalk, Street Lighting and Storm Water System on Tsinstikeptum Indian Reserve No.09 to be not more than Six Hundred Fifty Thousand Dollars $650,000 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law:

SHORT TITLE

1. This By-law may be cited for all purposes as the IR No.09 Old Okanagan Hwy Phase XVI Sidewalk, Street Lighting and Storm Water System Project Capital Expenditure By-law No. 16-TX-06.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with the Old Okanagan Phase XVI Sidewalk, Street Lighting and Storm Water System Project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Six Hundred Fifty Thousand Dollars ($650,000) from the Contingency Fund for the purposes of the Old Okanagan Hwy Phase XVI Sidewalk, Street Lighting and Storm Water System Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No.09 Old Okanagan Hwy Phase XVI Sidewalk, Street Lighting and Storm Water System Project.

5. Any of the Project Funds not expended on the IR No.09 Old Okanagan Hwy Phase XVI Sidewalk, Street Lighting and Storm Water System Project or incidental costs related thereto, will be reimbursed to and deposited in the Contingency Fund upon completion of the IR No.09 Old Okanagan Hwy Phase XVI Sidewalk, Street Lighting and Storm Water System Project.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of Indigenous Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the "IR No.09 Old Okanagan Hwy Phase XVI Sidewalk, Street Lighting and Storm Water System Project By-law No.16-TX-06" has been read for the first, second (if required), third and final time by the Council of the Westbank First Nation at duly convened council meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 9th day of May, 2016.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 24th day of May, 2016.

Chief Robert Louie

Councillor Michael De Guevara

Councillor Mickey Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

SCHEDULE "A"

BUDGET FOR PROPOSED IR NO.09 Old Okanagan Hwy Phase XVI Sidewalk, Street lighting and Storm Water System Project 16-TX-06	**COST**	**FUNDING SOURCE**
General Construction Costs Roads Storm Water Landscaping Concrete Electrical Contingency	$ 85,500.00 $ 428,000.00 $ 300,000.00 $ 20,000.00 $ 105,000.00 $ 180,000.00 $ 170,000.00	WFN, Local Government Services
Total Cost	$1,300,000.00	WFN, LGS IR 9 RD DCC
(50%) of total cost	$ 650,000.00	WFN, LGS

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 2nd day of August 2016.

- **Westbank First Nation**
  Capital Expenditure By-law No. 16-TX-07

Dated at Ottawa, Ontario, this 27th day of October 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION
IR NO.09 COMMUNITY CORE IMPROVEMENTS PHASE II CAPITAL EXPENDITURE BY-LAW NO. 16-TX-07

To authorize the expenditure of a maximum of Four Hundred Fifty Thousand Dollars ($450,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the construction of Community Core Phase II Road Construction and Landscaping within the Tsinstikeptum Indian Reserve No.09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(m) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in an income contingency fund (the "**Contingency Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. In accordance with section 4.4 of the WFN Expenditure By-law 1995, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the "**Stabilization Fund**");

D. Westbank First Nation deems it desirable and in the best interest of the community members to advance funds to complete the Community Core Phase II Road Construction and Landscaping Project on Tsinstikeptum Indian Reserve No.09.

E. The Westbank First Nation has concluded the total cost of construction of the Community Core Phase II Road and Landscaping on Tsinstikeptum Indian Reserve No.09 to be not more than Four Hundred Fifty Thousand Dollars $450,000 as outlined in Schedule "**A**" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law:

SHORT TITLE

1. This By-law may be cited for all purposes as the IR No.09 Community Core Phase II Road Construction and Landscaping Project Capital Expenditure By-law No. 16-TX-07.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with the Community Core Phase II Road Construction and Landscaping Project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Four Hundred Fifty Thousand Dollars ($450,000) from the Contingency Fund for the purposes of the Community Core Phase II Road Construction and Landscaping Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No.09 Community Core Phase II Road Construction and Landscaping Project.

5. Any of the Project Funds not expended on the IR No.09 Community Core Phase II Road Construction and Landscaping Project or incidental costs related thereto, will be reimbursed to and deposited in the Contingency' Fund upon completion of the IR No.09 Community Core Phase II Road Construction and Landscaping Project.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of Indigenous Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the "IR No.09 Community Core Phase II Road Construction and Landscaping Project By-law No.16-TX-07" has been read for the first, second (if required), third and final time by the Council of the Westbank First Nation at duly convened council meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 4th day of July, 2016.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 2nd day of August, 2016.

Chief Robert Louie

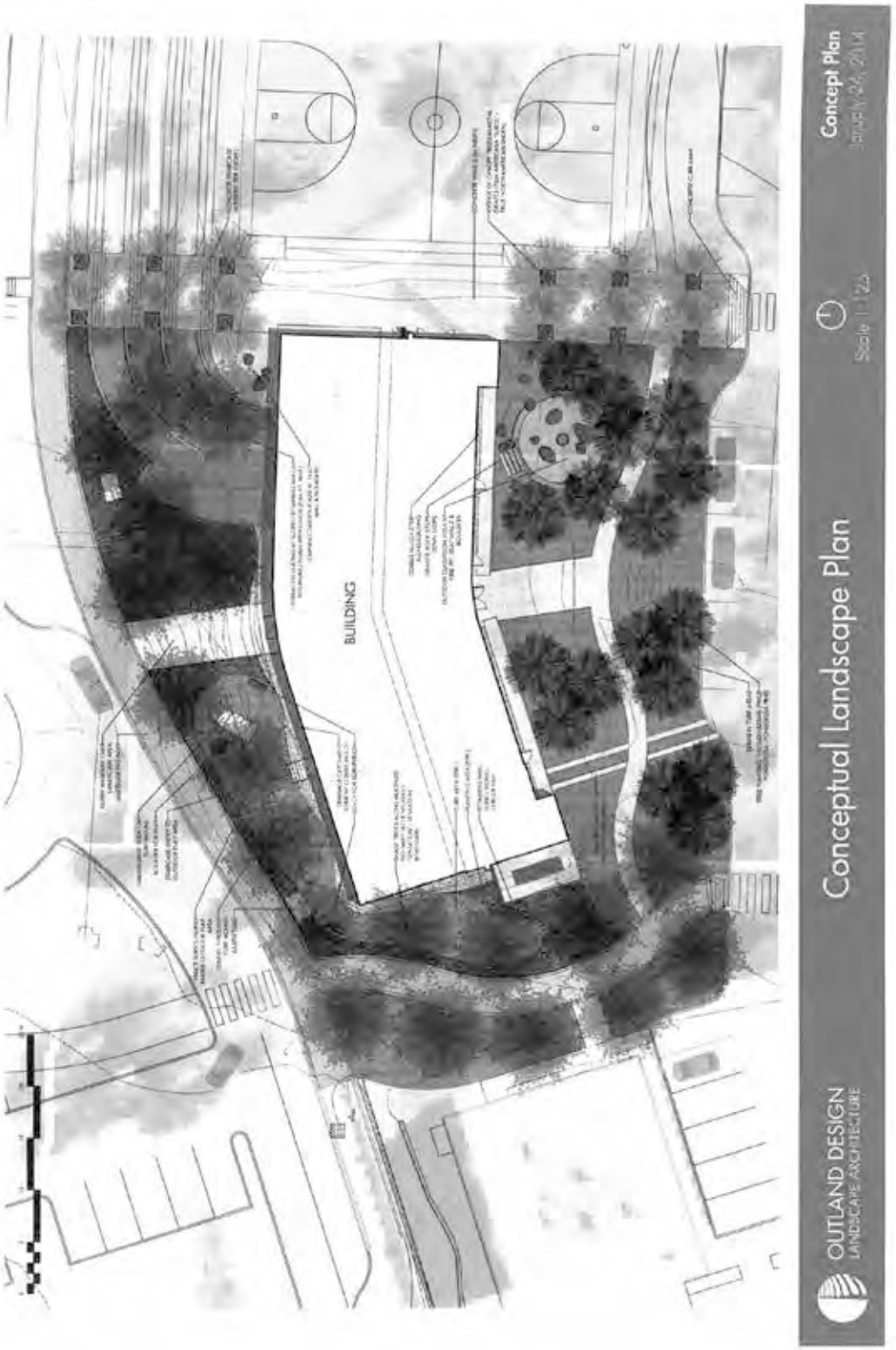
Councillor Michael De Guevara

Councillor Mickey Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

SCHEDULE "A"				
16-TX-07				
Community Core Phase 2 (2016 works)				
Youth Centre Site				
Civil Works	**Unit**	**quantity**	**unit price**	**amount**
Road Granular Base 100mm	sqm	1600	8	12800
Road Asphalt, 75mm	sqm	1600	30	48000
Barrier Curb	lm	300	80	24000
street Lighting	LS	3	7500	22500
multi use path curb	LM	190	85	16150
multiuse path subbase 150mm	sqm	304	14	4256
Multiuse Granular Base 100mm	sqm	304	8	2432
multi use path paving	sqm	266	19	5054
Line painting & Signage	LS	1	LS	5000
multiuse path bollard lights	each	12	3000	36000
civil total				**176192**
Landscaping hardscapes				
Site Grading	sqm	1272	12	15264
Concrete Paving	sqm	322	100	32200
stair handrails	lm	15	150	2250
cocrete stairs	ls	1	10000	10000
concrete walls	lm	45	600	27000
chain link fence	lm	70	150	10500
amphitheather lighting (in conrete)	LS	1	15000	15000
tree grates	each	10	2500	25000
fire pit	each	1	5000	5000
benches	each	2	3000	6000
hardscapes total				**112214**
WFN softscapes				0
gravel surfacing	sqm	33	50	1650
cobble multch (100mm depth)	sqm	64	50	3200
Landscape edging (aluminum)	lm	138	25	3450
Topsoil planting areas (450mm)	cu.m	119	75	8925
topsoil turf areas (100mm)	cu.m	153	75	11475
sodding	sq.m	1022	8	8176
deciduous tree (6cm cal)	each	29	500	14500
coniferious trees (2.5m HT	each	17	500	8500
Shrubs (#01 cont)	each	475	16	7600
wood bark multch (50mm)	cu.m	13	100	1300
root barrier	lm	15	60	900
irrigation tie in	each	1	1500	1500
irrigation control	each	1	3000	3000
Irrigation planting drip	sq.m	265	20	5300
irrigation turf area	sq.m	1022	15	15330
irrigation trees	each	46	150	6900
WFN softscapes				**101706**
Subtotal				390112
Engineering/Contingency (14%)				59888
Total				**450000**


BUILDING
Conceptual Landscape Plan
Concept Plan
OUTLAND DESIGN
LANDSCAPE ARCHITECTURE

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 5th day of December 2016.

- **Westbank First Nation**
  Capital Expenditure By-law No. 16-TX-08

Dated at Ottawa, Ontario, this 11 day of January 2017.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION
IR NO.10 IT BACKUP GENERATOR CAPITAL EXPENDITURE BY-LAW NO. 16-TX-08

To authorize the expenditure of a maximum of Thirty Thousand Dollars ($30,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the purchase and installation of IT Backup Generator within the Tsinstikeptum Indian Reserve No.10.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(m) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in an income contingency fund (the "**Contingency Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. In accordance with section 4.4 of the WFN Expenditure By-law 1995, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the **"Stabilization Fund"**);

D. Westbank First Nation deems it desirable and in the best interest of the community members to advance funds to complete the purchase of IT Backup Generator and Installation Project on Tsinstikeptum Indian Reserve No.10.

E. The Westbank First Nation has concluded the total cost of purchase and installation of the IT Backup Generator on Tsinstikeptum Indian Reserve No.10 to be not more than Thirty Thousand Dollars $30,000 as outlined in Schedule "**A**" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law:

SHORT TITLE

1. This By-law may be cited for all purposes as the IR No.10 IT Backup Generator Purchase and Installation Project Capital Expenditure By-law No. 16-TX-08.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with the IT Backup Generator Purchase and Installation Project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Thirty Thousand Dollars ($30,000) from the Contingency Fund for the purposes of the IT Backup Generator Purchase and Installation Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No.10 IT Backup Generator Purchase and Installation Project.

5. Any of the Project Funds not expended on the IR No.10 IT Backup Generator Purchase and Installation Project or incidental costs related thereto, will be reimbursed to and deposited in the Contingency Fund upon completion of the IR No.10 IT Backup Generator Purchase and Installation Project.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of Indigenous Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the "IR No.10 IT Backup Generator Purchase and Installation Project By-law No.16-TX-08" has been read for the first, second (if required), third and final time by the Council of the Westbank First Nation at duly convened council meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 21st day of November, 2016.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 5th day of December, 2016.

Chief Roxanne Lindley

Councillor Christopher Derickson

Councillor Brian Eli

Councillor Thomas Konek

Councillor Fernanda Alexander

SCHEDULE "A"
16-TX-08

BUDGET FOR PROPOSED IR NO.10 IT Backup Generator Purchase and Installation Project 16-TX-08	**COST**	**FUNDING SOURCE**
Purchase Costs • Frontier Power Products • Model: 24RCL • NEMA Switch • Keldon Electric • Installation and Labour Contingency	 $ 17,450.00 $ 1,578.00 $ 9,902.55 $ 1,069.45	WFN, Local Government Services
Total Cost	$ 30,000.00	WFN, LGS
	$ 30,000.00	WFN, LGS

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 11th day of April 2016.

Westbank First Nation
Expenditure By-law Annual Budget 2016

Dated at Ottawa, Ontario, this 14 day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION

By-law No. 16-TX-02

BY-LAW TO AMEND THE WESTBANK FIRST NATION TAXATION EXPENDITURE BY-Law, 1995, PASSED BY CHIEF AND COUNCIL THE 6TH DAY OF JUNE 1995 AND BY THE MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT ON THE 24TH DAY OF OCTOBER, 1995.

WHEREAS:

The *Westbank First Nation Expenditure By-law*, 1995 was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to *Westbank First Nation Property Assessment and Taxation* enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will, by by-law, add the Annual Budget as a schedule to the enacted Expenditure By-law; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending By-law.

Short Title

This amending by-law may be cited as the "*Expenditure By-law Annual Budget 2016*".

1. That the following Schedule Expenditure By-law Annual Budget 2016 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995*.

PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 11th day of April 2016.

Chief Robert Louie

Councillor Michael De Guevara

Councillor Mick Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

Property Tax Budget: 2016

Property Tax Summary Budget

	2016 -17	2015 -16	Difference	% Change
REVENUES				
Taxation Revenue	13,260,979	13,045,188	215,791	**2%**
Penalties & Interest	150,000	153,000	-3,000	-2%
Interest Earned on Bank Operating	50,000	50,000	0	0%
Misc. Revenue	34,000	16,305	17,695	52%
Total Revenues:	**13,494,979**	**13,264,493**	**230,486**	**2%**
EXPENSES				
WFN Home Owner Grants	1,600,000	1,500,000	100,000	6%
General Government Services	4,369,838	4,476,551	-106,713	-2%
Protective Services	1,820,672	1,649,323	171,349	9%
Recreation Services	589,969	574,629	15,340	3%
Collections for other Governments	1,904,603	1,807,132	97,471	5%
Community Development Services	1,334,164	1,321,728	12,436	1%
Fiscal Services	1,850,733	1,910,130	-59,397	-3%
Environmental Health Services	25,000	25,000	0	0%
Total Expenses:	**13,494,979**	**13,264,493**	**230,486**	**2%**
Less interest and other revenues	-234,000	-219,305	-14,695	6%
TOTAL TAX REQUISITION	**13,260,979**	**13,045,188**	**215,791**	**2%**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs Canada, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 1st day of February 2016.

- **Westbank First Nation**
  IR No. 10 Lindley Government Building Second Floor Renovation Capital Expenditure By-law No. 15-TX-09

Dated at Gatineau, Quebec
this 22 day of February 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION
CAPITAL EXPENDITURE BY-LAW NO. 15-TX-09

To authorize the expenditure of a maximum of Twenty Two Thousand Five Hundred Dollars ($22,500.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purposes of renovating the second floor of the Lindley Government Building within the Tsinstikeptum Indian Reserve No.10.

WHEREAS: Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

A. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

B. In accordance with section 12(3)(l) of the Taxation By-Law, Westbank First Nation annually deposits ten percent (10%) of annual gross taxes into the " accumulative capital projects fund", (the "**Cumulative Fund"**) to be used from time to time for such capital projects as may be authorized by a separate by-law;

C. In accordance with section 4.4 of the WFN Expenditure By-law 1995, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the **"Stabilization Fund"**);

D. Westbank First Nation deems it desirable and in the best interest of all community members to advance funds to complete the second floor renovations to the Lindley Government Building on Tsinstikeptum Indian Reserve No.10;

E. Westbank First Nation has estimated the total cost of the construction of the second floor renovations to the Lindley Government Building on Tsinstikuptum Indian Reserve No.10 to be not more than $22,500 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, THE Council of Westbank First Nation hereby enacts the following by-law:

SHORT TITLE

1. This By-law may be cited for all purposes as the IR No.10 Lindley Government Building Second Floor Renovation Capital Expenditure By-law No. 15-TX-09.

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the community members of Westbank First Nation to proceed with the second floor renovations to the Lindley Government Building as summarized in Schedule "A" to this By-law.

3. Westbank First Nation hereby approves the expenditure of not more than Twenty Two Thousand Five Hundred Dollars ($22,500) from the Stabilization Fund for the purposes of designing and constructing the IR No.10 Lindley Government Building Second Floor Renovation Capital Expenditure Project (the "Project Funds");

4. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-ways, license, permits, rights and authorities as may be required or desirable for or in connection with the renovation of the IR No.10 Lindley Government Building Second Floor Renovation Capital Expenditure Project.

5. Any of the project funds not expended on the "second floor renovation project" or incidental costs related thereto will be reimbursed to the Stabilization fund at the end of the project.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of Indigenous Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled IR No.10 Government Building (Lindley Building) Second Floor Renovation Capital Expenditure By-law No. 15-TX-09 being read for the first, second and third and final time by the Council of Westbank First Nation held at duly convened meetings.

1st Reading
Kelowna, British Columbia, this 21st day of December 2015.

2nd Reading
Exempt from second reading as per section 60.9 of Westbank First Nation Constitution pertaining to enactment of a Local Revenue Law.

3rd Reading
Kelowna, British Columbia, this 01st day of February 2016.

Chief Robert Louie

Councillor Michael De Guevara

Councillor Mick Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

SCHEDULE "A"

IR No.10 Lindley Government Building Second Floor Renovation Capital Expenditure
By-law No. 15-TX-09

COST SUMMARY

ITEM	WFN (LGS) LOCAL GOVERNMENT SERVICES		YEAR OF EXPENDITURE
Stage I – planning	$ 500		2015
Stage II – detail design/project management	$ 1,000		2015
Stage III - land acquisition	$		N/A
Stage IV- construction	$ 21,000		2015/2016
TOTAL	$ 22,500		

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 11th day of April 2016.

Westbank First Nation
Tax Rate Schedule Amending By-law 2016

Dated at Ottawa, Ontario, this 14 day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

WESTBANK FIRST NATION

By-law No. 16-TX-03

WHEREAS:

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending by-law:

Short Title

This amending by-law may be cited as the "Tax Rate Schedule Amending By-law 2016".

1. That the following Schedule II - Tax Rate Schedule 2016 shall be added to the *Westbank First Nation Property Taxation Bylaw 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 11th day of April 2016.

Chief Robert Louie

Councillor Michael De Guevara

Councillor Mick Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

2016 TAX RATE SCHEDULE

Bylaw No. 16-TX-03
For the Taxation Year 2016

SCHEDULE"H"

Property Classes Within Each Taxation District
(Section 18.1(4))

Column 1 Name of Taxation District	Column 2 Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rates for the Taxation Year 2016
Taxation District Westbank First Nation.	The reserve lands of the Westbank First Nation. IR#9 and IR#10	1. Residential	6.4307
		2. Utilities	43.0382
		3. Unmanaged Forest Land	N/A
		4. Major Industry	N/A
		5. Light Industry	21.4159
		6. Business & Other	15.2337
		7. Managed Forest Land	N/A
		8. Recreational Property/ Non-profit Organization	10.5050

Manitoba

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Opaskwayak Cree Nation, in the Province of Manitoba, at a meeting held on the 9th day of May 2016.

- **OCN Annual Tax Rate By-law No. 1, 2016**

Dated at Ottawa, Ontario, this 14 day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

OPASKWAYAK CREE NATION

OCN ANNUAL TAX RATE BY-LAW NO. 1, 2016

WHEREAS pursuant to section 3.1 of the *OCN Land Tax By-Law 1996* Chief and Council may in each year pass a by-law levying a land tax rate, and may prescribe a different rate for each class of property described in the *Land Tax By-Law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof:

1. For the purposes of subsections 3.1(1) and (3) of the *OCN Land Tax By-Law 1996* there are hereby levied for the taxation year 2016 the following tax rates for each class of property:

Residential 1 **(10)**	24.71 mills on 45% of assessment value
Residential 2 **(20)**	24.71 mills on 45% of assessment value
Farm Property **(30)**	24.71 mills on 33% of assessment value
Pipeline Property **(51)**	24.71 mills on 50% of assessment value
Railway Property **(52)**	24.71 mills on 25% of assessment value
Other Property **(60)**	24.71 mills on 65% of assessment value
Golf Course Property **(70)**	24.71 mills on 8.7% of assessment value

2. For the purpose of various provisions of the *OCN Land Tax By-Law 1996* the following fees and charges are established:

Copy of the assessment roll	$50.00
Copy of a portion of the assessment roll (per page)	$0.25/page
Filing an appeal with the Assessment Appeal Board	$20.00
Tax Certificate	$20.00

3. For the purposes of Section 10.4(3) of the *OCN Land Tax By-Law 1996*, the penalty rate in respect of unpaid taxes is 1.25% per month.

4. This by-law may be cited for all purposes as the *OCN Annual Tax Rate By-Law No. 1, 2016*.

5. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this 9th day of MAY 2016.

A quorum of council consists of 5 OCN councillors.

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Ministre des Affaires autochtones et du Nord
Minister of Indigenous and Northern Affairs
Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Opaskwayak Cree Nation, in the Province of Manitoba, at a meeting held on the 9th day of May 2016.

- **OCN Land Tax Expenditure By-law 2016**

Dated at Ottawa, Ontario, this 14 day of June 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

OPASKWAYAK CREE NATION

OCN LAND TAX EXPENDITURE BY-LAW 2016

WHEREAS:

A. The *OCN Land Tax By-law 1996* was made pursuant to subsection 83(1) of the *Indian Act* for the purpose of taxation for local purposes of land, or interests in land, in the territory of Opaskwayak Cree Nation, including rights to occupy, possess or use land in the territory;

B. Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) must be made under the authority of a by-law of the council of the band;

C. Section 5.2 of the *Land Tax By-law* authorizes the making of certain expenditures out of land tax revenue;

D. Council wishes to authorize expenditures (in addition to those authorized under section 5.2 of the *Land Tax By-law*) to be made out of land tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of land tax revenue.

Short Title

1. This by-law may be cited for all purposes as the *OCN Land Tax Expenditure By-law 2016*.

Interpretation

2. In this by-law;

"**annual land tax budget**" means a budget that includes and identifies in a general way projected land tax revenue for a fiscal year, surplus or deficit land tax revenue carried over from previous fiscal years and projected expenditures to be made out of land tax revenue for the fiscal year for local purposes.

"band" means the Opaskwayak Cree Nation.

"Band Council Resolution" means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band and recorded on a band council resolution form,

"community works" includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the OCN or council on behalf of OCN and used for community services or general OCN government services, including, without limiting the generality of the foregoing, government administration offices, OCN public works yards, cemeteries, cultural centers, daycare centers, group homes, libraries, archives, museums, art galleries, recreation centers, parks and playgrounds, together with OCN reserve lands appurtenant thereto,

"community services" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported wholly or in part, by OCN or council on behalf of OCN and of benefit to any residents of the reserve (whether in common with any non-members of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services,

"council" means the council of the Opaskwayak Cree Nation within the meaning of subsection 2(1) of the Indian Act R.S.C. 1985, cI-5, as elected by the OCN members from time to time,

"fiscal year" means April 1 of a calendar year through March 31 of the following calendar year,

"general government services" includes, without limitation, government and administrative programs, services and operations of the OCN or council on behalf of the OCN including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or OCN policies, by-laws and programs and the administration and operation of the departments of OCN,

"Land Tax Administrator" means the Land Tax Administrator appointed by council under the Land Tax By-law,

"Land Tax By-law" means the OCN Land Tax By-law 1996 approved and passed by the council on the 10th day of December, 1996 and approved by the Minister on the 11th day of February, 1997, as amended from time to time,

"land tax revenue" includes all taxes and other monies raised under the Land Tax By-law,

including without limiting the generality of the foregoing land taxes, grants in lieu of taxes, penalties, interest, costs and fees,

"minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister,

"Opaskwayak Cree Nation" or "OCN' means a band as defined in the Indian Act and formerly known as The Pas Indian Band,

"permitted Land Tax By-law expenditures" means those expenditures out of land tax revenue authorized to be made under section 5.2 of the Land Tax By-law,

"public works" includes:

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing, bridges, tunnels, culverts, embankments and retaining walls,

(ii) equipment, wires, works and facilities, including standards and conduits,necessary to supply public lighting within reserve, including without limiting
the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities,

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities,

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines in land abutting a main,

(v) sewage treatment and water treatment works, facilities and plants,

(vi) retaining walls, rip-rap, sheet-pilling, pilings, dykes and breakwaters in, along or adjacent to a lake or river,

(vii) land and road drainage works, and

(viii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vii),

(b) together with reserve lands appurtenant thereto,

(c) remediating environmentally contaminated reserve lands and

(d) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials,

"reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of OCN, whether they be designated lands
or conditionally surrendered lands or otherwise,

"utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

Authorization of Expenditure of Land Tax Revenue

3. (1) This by-law authorizes the expenditure of land tax revenue by council on behalf of the band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this by-law authorizes the expenditure of land tax revenue by council on behalf of OCN on community works, community services, general government services, permitted Land Tax By-Law expenditures, public works and utility services.

Annual Property Tax Budget

4. (1) On or before July 31st in each fiscal year, the Land Tax Administrator shall prepare and table with council a draft annual land tax budget for the then current fiscal year and a draft Band Council Resolution approving the budget, and council shall endeavor to consider such budget and resolution on or before August 31st of the same fiscal year.

(2) An annual land tax budget may, but is not required to, be in the form of the draft annual land tax budget attached as Schedule A to this by-law.

(3) Subject to subsection (4), all expenditures made out of land tax revenue that council is authorized to make under this by-law shall be made pursuant to an annual land tax budget that has been approved by band council resolution.

(4) For greater certainty:

(a) council may at any time and from time to time amend any annual land tax budget and any band council resolution approving an annual land tax budget, and

(b) nothing is this by-law shall have the effect of amending section 5.2 of the Land Tax By-law or of limiting the authorization of, or requiring additional

procedures to permit, expenditures of land tax revenue thereunder.

Land Tax Revenue Accounts

5. (1) All land tax revenue shall be deposited in a special account or accounts maintained in the name of OCN and shall be invested until required to be expended pursuant to an annual land tax budget that has been approved by band council resolution.

(2) Any surplus land tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual land tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of OCN and shall be invested until required for such expenditure in a future fiscal year.

Administration and Enforcement

6. The Land Tax Administrator shall administer this by-law.

By-law Remedial

7. This by-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

Miscellaneous

8. (1) Provision headings form no part of this by-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a session or provision of this by-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or provision of this by-law or this by-law as a whole.

(3) Where a provision in this by-law is expressed in the present tense, future tense or past tense, the provision of this by-law or this by-law as a whole.

(4) In this by-law words in singular include the plural, and words in the plural include the singular.

Coming into Force

9. This by-law shall come into force immediately upon being approved by the minister.

Replacing Previous By-Law

10. This By-Law shall, as of the date of enactment, replace and repeal the Opaskwayak Cree Nation OCN Land Tax Expenditure By-Law 1998;

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this 9th day of May 2016.

A quorum of council consists of 5 OCN councillors.

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

SCHEDULE A

OCN ANNUAL LAND TAX BUDGET
for Current Fiscal Year
2016

REVENUES

5111	Taxation Revenue	376,402.00
5110	Grants in Lieu of taxes	113,302.00
5180	Penalties	25,000.00
5200	Other	500.00
5190	Miscellaneous Revenue	
3991	Unexpended Revenue from prior year	
	TOTAL REVENUES	**515,204.00**

EXPENDITURES

	General Government Services	
7105	Council Administration	8,000.00
	Total	**8,000.00**
	Administrative & Staff	
8210	Administrator	55,313.00
8210	Land Tax Clerk	
8220	Staff Appreciation	
8310	Benefits	9,956.00
8330	Employee Assistance Program	60.00
	Total Administrator & Staff	**65,329.00**
	Office Administrative Expenses	
4560	Advertising	125.00
4580	Car Allowance	1,250.00
4605	Tax Levy Allowance	5,000.00
4800	Bank Charges	315.00
5270	Amortization	1,300.00
4860	Postage & Delivery	350.00
4880	Dues & Subscriptions	40.00
7444	Computer Services	8,200.00
7361	Honorarium	600.00
7460	Miscellaneous	300.00
7540	Office Supplies	275.00
7560	Office Furniture	800.00
7600	Office Rent	6,600.00
4440	Workshops & Seminars	
7600	Telephone & Fax	1,000.00
4010	Training Courses	
4740	Travel	4,500.00
	Total Office Administrative Expenses	**29,575.00**
	General Government Services Total	**94,904.00**
	Protective Services	
7605	Fire Protection	100,000.00
7615	Police Protection	131,000.00
7625	Animal Control	15,000.00
7601	Community Services Fund	10,000.00
7701	Enforcement	8,500.00
	Total Protective Services	**264,500.00**
	Environmental Health Services	
7830	Recycling Program	**45,000.00**
	Transportation Services - Public Works	
7825	Road & Street Maintenance	**80,000.00**
	Fiscal Services	
7180	Appeal Board	2,000.00
7190	Audit Fees	3,200.00
7150	Assessment (Assessor Fees)	9,500.00
7240	Legal Services	1,100.00
9010	Contingency Fund	
	Total Fiscal Services	**22,800.00**
	TOTAL EXPENDITURES	**515,204.00**
	BALANCE - Surplus/(Deficit)	

By-law No. _____
of the Waywayseecappo First Nation

A By-law for Regulation of Retailers who Sell Tobacco Products on the Reserve

WHEREAS the Council of Waywayseecappo First Nation desires to make a by-law for the regulation of Retailers who sell Tobacco Products on the Reserve;

AND WHEREAS the Council of Waywayseecappo First Nation is empowered to make such by-law, and with respect to any matter arising out of or ancillary to the exercise of the power and, for the imposition of a penalty for a violation thereof, pursuant to section 81(1)(a), (q), and (r) of the *Indian Act* R.S.C. 1985, c. I-5;

AND WHEREAS it is considered to be expedient and necessary for the health, benefit, comfort and safety of the inhabitants of the Waywayseecappo First Nation to provide for the regulation of Retailers who sell Tobacco Products on the Reserve;

AND WHEREAS studies indicate the relevant taxes collected are a significant loss to tribal members;

AND WHEREAS any Retail Outlet established on Waywayseecappo First Nation would entitle Waywayseecappo First Nation to apply for a Provincial tax rebate for Tobacco Products sold in the Retail Outlet;

AND WHEREAS in addition to receiving rebate monies from the Province for the benefit of the members of Waywayseecappo First Nation, the Council also wishes to assist tribal members in establishing on Reserve Businesses;

NOW THEREFORE the Council of Waywayseecappo First Nation hereby enacts the following by-law:

Short Title

1. This by-law may be cited as the "Waywayseecappo First Nation Tobacco Retailers By-law".

Interpretation

2. In this by-law,

"*Business*" means any enterprise involved in the trade of goods, services or both to consumers for the purpose of gain or profit;

"*Council*" means the Chief and Council, as defined in the *Indian Act*, of the Waywayseecappo First Nation;

"*Tobacco Product*" means a product composed in whole or in part of tobacco, including tobacco leaves and any extract of tobacco leaves but does not include any product for use in nicotine replacement therapy;

"*Tobacco Tax Agreement*" means an agreement between Waywayseecappo First Nation and the Retailer to operate a business that sells Tobacco Products;

"*Reserve*" means the reserves of the Waywayseecappo First Nation and includes any other reserve lands under the authority of Council;

"*Retailer*" means a person engaged in a Business;

"*Retail Outlet*" means a store in which goods are sold to individual customers.

Requirements for Businesses that Sell Tobacco

3. A Retailer must not deal in, sell, offer for sale, or distribute Tobacco Products on the Reserve except in compliance with this by-law and the regulations made under this by-law.

4. Every Retailer conducting or carrying on a business on the Reserve that sells Tobacco Products must enter into a Tobacco Tax Agreement under this by-law.

Penalty

5. Every Retailer who violates an of the provisions of this by-law is guilty of an offense and on summary conviction is liable to a fine not exceeding one thousand ($1,000.00) dollars or imprisonment not exceeding thirty (30) days, or to both a fine and imprisonment.

Enforcement

6. This by-law will apply to all Businesses currently operating on the Waywayseecappo First Nation and will be effective the 1st day of November, 2016.

Coming Into Force

7. This by-law shall come into force upon it being first published pursuant to subsection 86(1) of the *Indian Act*.

THIS BY-LAW IS HEREBY made at a duly convened meeting of the Council of the Waywayseecappo First Nation this 5 day of August, 2016.

Voting in favour of the by-law are the following members of the Council:

Chief Murray Clearsky

Councillor Mel Wabash

Councillor Tim Cloud

Councillor Roger Mentuck

Councillor James Cote

Councillor Anthony Longclaws

being the majority of those members of the Council of the Waywayseecappo First Nation present at the aforesaid meeting of the Council.

The quorum of the Council is four members.

Number of members of the Council present at the meeting:

3

Nova Scotia / Nouvelle-Écosse

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Eskasoni First Nation, in the Province of Nova Scotia, at a meeting held on the 1st day of October 2016.

Eskasoni First Nation
Annual Expenditure By-law, 2016

Dated at Ottawa, Ontario, this 29 day of December 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ESKASONI FIRST NATION

ANNUAL EXPENDITURE BY-LAW, 2016

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues; .

B. The Council of the Eskasoni has enacted *Eskasoni Property Assessment and Taxation By-law 2012*, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Eskasoni duly enacts as follows:

1. This By-law may be cited as the *Eskasoni Annual Expenditure By-law, 2016*.

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c 5, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"First Nation" means Eskasoni, being a band under the Act;

"By-law" means this annual expenditure law enacted under paragraph 83(2) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property assessment and taxation by-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law ; and

"Taxation By-law" means the *Eskasoni Property Taxation and Assessment By-law, 2012*.

3. This By-law authorizes the expenditures provided for in the annual budget.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 10 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the *Taxation By-law*.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force upon the approval of the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1 day of October 2016 at Halifax, in the Province of Nova Scotia.

A quorum of Council consists of five (5) members of Council.

Chief Leroy Denny

Councillor Leon Denny

Councillor Derek Johnson

Councillor Bertram Bernard

Councillor Kimberly Marshall

Councillor John Toney

Councillor Eldon Gould

Councillor Allan Jeddore

Councillor Chris Stevens

Councillor Brendon Poulette

Councillor Barry Francis

Councillor Gerald Francis

Councillor Dion Denny

SCHEDULE

ANNUAL BUDGET

REVENUES		
1. Local revenues for current fiscal year:		
a. Property Tax Revenues:	$	156,996.93
2. Local revenues carried over from the previous fiscal year	$	0.00
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$	0.00
TOTAL REVENUES	**$**	**156,996.93**
EXPENDITURES		
1. General Government Expenditures	$	
a. Executive and Legislative		
b. General Administrative		
c. Other General Government		
2. Protection Services		
a. Policing		
b. Firefighting		
c. Regulatory Measures		
d. Other Protective Services		
3. Transportation		
a. Roads and Streets	$	86,000.00
b. Snow and Ice Removal	$	55,297.23
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		
a. Recreation		
b. Culture		
c. Other Recreation and Culture		
5. Community Development		
a. Education		
b. Housing		
c. Planning and Zoning		
d. Community Planning		

	f. Economic Development Program	
	i. Heritage Protection	
	g. Agricultural Development	
	h. Urban Renewal	
	i. Beautification	
	j. Land Rehabilitation	
	k. Tourism	
	l. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Other Environmental Services	
7.	Fiscal Services	
	a. Interest Payments	
	b. Other Debt Charges	
	c. Other Fiscal Services	
	d. Debenture Payments	
8.	Other Services	
	a. Health	
	b. Social Programs and Assistance	
	c. Trade and Industry	
	d. Other Service	
9.	Taxes Collected for Other Governments	
10.	Grants:	
	a. Home owner grant equivalents	
	b. Other grants:	
	i.	
	ii.	
	iii.	
11.	Contingency Amounts	$ 15,699.70
TOTAL EXPENDITURES		$ 156,996.93
BALANCE		**$ 0.00**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Eskasoni First Nation, in the Province of Nova Scotia, at a meeting held on the 1st day of October 2016.

- **Eskasoni First Nation**
  Property Tax Rates By-law, 2016

Dated at Ottawa, Ontario, this 29 day of December 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ESKASONI FIRST NATION
PROPERTY TAX RATES BY-LAW, 2016

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 52 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Eskasoni, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the *Eskasoni First Nation Property Tax Rates By-law, 2016*.

2. In this By-law:

"Act" means the *Indian Act* R.S.C. 1985, c.I-5

"By-law" means this property tax rates by-law;

"First Nation" means the Eskasoni, being a band as defined under the *Indian Act*;

"Property Taxation By-law" means the *Eskasoni First Nation Property Assessment and Taxation By-law, No. 2012*;

"Reserve" means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

"taxable property" means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2016 shall be determined by imposing the rates set out in Schedule "A" for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.

5. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The schedule attached to this By-law forms part of and is an integral part of this By-law.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 1 day of October 2016.

A quorum of Council consists of five (5) members of Council.

Chief Leroy Denny

Councillor Derek Johnson

Councillor Dion Denny

Councillor Allan Joddore

Councillor Bertram Bernard

Councillor Chris Stevens

Councillor Kimberly Marshall

Councillor Gerald Francis

Councillor Brendon Poulette

Councillor Eldon Gould

Councillor Barry Francis

Councillor John Toney

Councillor Leon Denny

SCHEDULE "A" – TAX RATES 2016

Property Class	Rate per $100 of assessed value
Residential	2.016
Commercial	5.259

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Eskasoni First Nation, in the Province of Nova Scotia, at a meeting held on the 24th day of November 2015.

- **Eskasoni First Nation**
  Annual Expenditure By-law, 2015

Dated at Gatineau, Quebec
this 15 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ESKASONI FIRST NATION

ANNUAL EXPENDITURE BY-LAW, 2015

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues; .

B The Council of the Eskasoni has enacted *Eskasoni Property Assessment and Taxation By-law 2012*, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Eskasoni duly enacts as follows:

1. This By-law may be cited as the *Eskasoni Annual Expenditure By law, 2015*

2. In this By law:

"Act" means the *Indian Act*, S.C. 1985, c 5, and the regulations made under that Act;

'annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"First Nation" means Eskasoni, being a band under the Act;

"By-law" means this annual expenditure law enacted under paragraph 83(2) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property assessment and taxation by-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

"taxable property' means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law ; and

"Taxation By-law" means the *Eskasoni Property Assessment and Taxation By-law, 2012*.

3. This By law authorizes the expenditures provided for in the annual budget.

4. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5. This By law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 10 of this By law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the *Taxation By-law*.

9. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This By law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this By law forms part of and is an integral part of this By-law.

13. This By-law comes into force upon the approval of the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 24th day of November, 2015 at Eskasoni, in the Province of Nova Scotia.

A quorum of Council consists of five (5) members of Council.

Chief Leroy Denny

Councillor Leon Denny

Councillor Derek Johnson

Councillor Bertram Bernard

Councillor Kimberly Marshall

Councillor John Toney

Councillor Eldon Gould

Councillor Allan Jeddore

Councillor Chris Stevens

Councillor Brendon Poulette

Councillor Barry Francis

Councillor Gerald Francis

Councillor Dion Denny

SCHEDULE

ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	$ 74,133.60
2. Local revenues carried over from the previous fiscal year	$
3. Accumulated Deficit Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES	**$**

EXPENDITURES

1. General Government Expenditures	$ 16,722.30
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	$ 50,000.00
a Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	

e. Economic Development Program

f. Heritage Protection

g. Agricultural Development

h. Urban Renewal

i. Beautification

j. Land Rehabilitation

k. Tourism

l. Other Regional Planning and Development

6. Environment Health Services

a. Water Purification and Supply

b. Sewage Collection and Disposal

c. Garbage Waste Collection and Disposal

d. Other Environmental Services

7. Fiscal Services

a. Interest Payments

b. Other Debt Charges

c. Other Fiscal Services

d. Debenture Payments

8. Other Services

a. Health

b Social Programs and Assistance

c. Trade and Industry

d. Other Service

9. Taxes Collected for Other Governments

10. Grants:

a. Home owner grant equivalents:

b. Other grants

i.
ii.
iii.

11. Contingency Amounts	$ 7,411.30
TOTAL EXPENDITURES	$ $74,133.60
BALANCE	**$ 0.0**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Eskasoni First Nation, in the Province of Nova Scotia, at a meeting held on the 24th day of November 2015.

- **Eskasoni First Nation**
  Property Rates By-law, 2015

Dated at Gatineau, Quebec
this 15 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ESKASONI FIRST NATION
PROPERTY TAX RATES BY-LAW, NO. 2015

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian* , the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve:

B. Section 52 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Eskasoni, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the *Eskasoni First Nation Property Tax Rates By-law, 2015*.

2. In this By-law:

"By-law" means this property tax rates by-law;

"First Nation" means the Eskasoni, being a band as defined under the *Indian Act*;

"Property Taxation By-law" means the *Eskasoni First Nation Property Assessment and Taxation By-law, No. 2012*;

"Reserve" means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

"taxable property" means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2015 shall be determined by imposing the rates set out in Schedule "A" for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.

5. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The schedule attached to this By-law forms part of and is an integral part of this By-law.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 24th day of November, 2015.

A quorum of Council consists of five (5) members of Council.

Chief Leroy Denny

Councillor Derek Johnson

Councillor Dion Denny

Councillor Allan Jeddore

Councillor Bertram Bernard

Councillor Chris Stevens

Councillor Kimberly Marshall

Councillor Gerald Francis

Councillor Brendon Poulette

Councillor Eldon Gould

Councillor Barry Francis

Councillor John Toney

Councillor Leon Denny

SCHEDULE "A" – TAX RATES

Property Class	Mill Rate per $100 of assessed value
Residential	2.006
Commercial	5.249

Quebec / Québec

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

Je, Ministre d'Affaires autochtones et du Nord canadien, PAR LA PRÉSENTE APPROUVE, en vertu de l'article 83 de la Loi sur les Indiens, le règlement administratif, adopté par la Nation Innu de Takuaikan Uashat mak Mani-Utenam, dans la province de Québec, par une assemblée tenue le 26ème jour de janvier 2016.

- **Taux Annuel du Règlement administratif sur la fiscalité foncière d'Innu Takuaikan Uashat mak Mani-utenam – Numéro 2, 2016**

Daté à Ottawa, Ontario, le 22 jour de février 2016.

Hon. Carolyn Bennett, M.D., C.P., députée

Canada

Innu Takuaikan
Uashat mak Mani Utenam

INNU TAKUAIKAN
UASHAT MAK MANI-UTENAM

Résolution

N° consécutif
15|16|89

Date de l'assemblée dûment convoquée
2016.01.26

Province
Québec

N° de référence du dossier

TAUX ANNUEL DU RÈGLEMENT ADMINISTRATIF SUR LA FISCALITÉ FONCIÈRE D'INNU-TAKUAIKANUASHAT MAK MANI-UTENAM – NUMÉRO 2, 2016

ATTENDU QU': *Innu-Takuaikan Uashat mak Mani-utenam* (la « Bande ») a promulgué un *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam* le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995; et

ATTENDU QU': En vertu de l'article II (1) du *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam*, il est nécessaire que *Innu-Takuaikan Uashat mak Mani-utenam* promulgue un règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble.

IL EST PROPOSÉ PAR : MIKE McKENZIE

APPUYÉ PAR : MATHIEU McKENZIE

ET RÉSOLU :

1. Que l'annexe « A » jointe, est déclarée faire partie intégrante du présent règlement administratif; et

2. Qu'en vertu de l'application des articles II (1), II (2), II (3) du *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam*, il est, par les présentes, établi, imposé et levé pour l'année 2016, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe « A » pour chaque classe d'immeuble retrouvée à la colonne 3 du même document; et

3. Que ce règlement administratif peut être cité comme étant « Les taux annuels du *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-Utenam numéro 2, 2016* »;

4. Ce règlement prend force et effet immédiatement après son approbation par le ministère des Affaires Autochtones et Développement du Nord Canada.

Quorum 5

27-01-2016

(Chef)
(Conseiller)
(Conseiller)
(Conseiller)
(Conseiller)
(Conseiller)
(Conseiller)
(Conseiller)

265, BOUL. DES MONTAGNAIS, C.P. 8000, SEPT-ÎLES QC G4R 4L9 · TÉL. : 418 962-0327 · FAX : 418 968-0937

ANNEXE "A"

CLASSE ET TAUX DE TAXATION FONCIÈRE

COLONNE 1 SECTEUR	COLONNE 2 NOM DE LA RÉSERVE	COLONNE 3 CLASSE D'IMMEUBLE	COLONNE 4 TAUX DE TAXE FONCIÈRE 2016
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	0,8170
		2. Services publics	2,9361
		3. Terrains non-aménagés	0,8170
		4. Industries principales	3,1361
		5. Industries légères	2,9361
		6. Entreprises	2,9361
		7. Terrains aménagés	0,8170
		8. Loisirs et but non-lucratif	0,8170
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	0,8173
		2. Services publics	2,9364
		3. Terrains non-aménagés	0,8173
		4. Industries principales	3,1364
		5. Industries légères	2,9364
		6. Entreprises	2,9364
		7. Terrains aménagés	0,8173
		8. Loisirs et but non-lucratif	0,8173

Saskatchewan

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Carry The Kettle First Nation, in the Province of Saskatchewan, at a meeting held on the 18th day of August 2016.

- **Carry The Kettle First Nation**
  Annual Property Taxation Expenditure By-law, 2016

Dated at Ottawa, Ontario, this DEC 05 2016 day of 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

CARRY THE KETTLE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2016

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

AND WHEREAS the Council of The Carry The Kettle First Nation has enacted the *Carry The Kettle Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 56 of the *Carry The Kettle Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Carry The Kettle First Nation duly enacts as follows:

1. This By-law may be cited as the *Carry The Kettle First Nation Annual Property Taxation Expenditure By-law, 2016*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Carry The Kettle First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Carry The Kettle Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2017, and ending December 31, 2017, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 18 day of August, 2016, at Carry The Kettle, in the Province of Saskatchewan.

A quorum of Council consists of (4) members of Council.

Elsie Jack - Chief

Morris Pasap - Councillor

Kurt Adams - Councillor

Eric Hassler - Councillor

Sheryl Thomson - Councillor

Shaun Spencer - Councillor

Barret Prettyshield - Councillor

SCHEDULE A

CARRY THE KETTLE FIRST NATION
2016 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 733,731.10
TOTAL REVENUES		**$ 733,731.10**
PART 2: EXPENDITURES		
1.	General Government Expenditures	
a.	Executive and Legislative	
b.	General Administrative	$ 400,000.00
c.	Other General Government	
2.	Protection Services	
a.	Policing	
b.	Firefighting	$ 60,357.00
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	$ 75,000.00
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Culture	
5.	Community Development	
a.	Education	

	b.	Planning and Zoning	$ 125,000.99
	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$ 73,373.11
TOTAL EXPENDITURES			$ 733,731.10

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	$
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	$
BALANCE	**$ 0.00**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Carry The Kettle First Nation, in the Province of Saskatchewan, at a meeting held on the 18th day of August 2016.

Carry The Kettle First Nation
2016 Tax Rates By-law

Dated at Ottawa, Ontario, this DEC 0 5 2016 day of 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

Carry The Kettle First Nation
2016 Property Tax Rates By-law

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Carry The Kettle First Nation enacted the *Carry The Kettle Property Assessment and Taxation By-law* on April 24, 2003;

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Carry The Kettle First Nation 2016 Tax Rates By-law*.

2. Pursuant to section 11 of the *Carry The Kettle Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for the 2016 tax year shall be

(a) for pipelines	1.78%
(b) for commercial & industrial resource	2.30%

This by-law is hereby enacted by Council at a duly convened meeting held on August 18, 2016.

Elsie Jack - Chief

Kurt Adams – Councillor

Morris Pasap - Councillor

Shaun Spencer - Councillor

Eric Hassler - Councillor

Sheryl Thomson - Councillor

Barret Prettyshield - Councillor

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Ocean Man First Nation, in the Province of Saskatchewan, at a meeting held on the 19th day of October 2016.

Ocean Man First Nation
Annual Expenditure By-law No. 2016-02

Dated at Ottawa, Ontario, this DEC 0 5 2016 day of 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

OCEAN MAN FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2016-02

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Ocean Man First Nation has enacted the Ocean Man First Nation Property Assessment and Taxation Bylaw in 1999, respecting taxation for local purposes on reserve; and

C. The Council of the Ocean Man First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation in the current taxation year;

NOW, THEREFORE the Council of the Ocean First Nation duly enacts as follows:

1. This By-law may be cited as the Ocean Man First Nation Annual Expenditure By-law.

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c. I-5, and the regulations made under that Act;

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

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Ocean Man First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"taxable property" means property in a reserve that is subject to taxation under the Taxation By-law; and

"Taxation By-law" means the Ocean Man First Nation Property Taxation and Assessment By-law.

3. The First Nation's annual budget for the fiscal year beginning April 01, and ending March 31, is attached as a Schedule "A" to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

10. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS By-law IS HEREBY DULY ENACTED by Council on the 19th day of October 2016, at Ocean Man First Nation in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Constance Big Eagle

Councillor Faye McArthur

Councillor Ernest Standingready

Councillor Daniel Akacluk

Councillor Trevor Ewack

Councillor Craig Big Eagle

SCHEDULE "A"

ANNUAL BUDGET 2016

PART 1: REVENUES

1. Local revenues estimated for current fiscal year:	$ 56, 000.00
TOTAL ESTIMATED REVENUES	**$ 56,000.00**

PART 2: FORECAST EXPENDITURES

Primary School Education Program	$ 40,000.00
Day Care Program	$ 13,000.00
Contingency	$ 3,000.00
TOTAL ESTIMATED EXPENDITURES	**$ 56,000.00**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Ocean Man First Nation, in the Province of Saskatchewan, at a meeting held on the 19th day of October 2016.

Ocean Man First Nation
Property Tax Rates By-law No. 2016-01

Dated at Ottawa, Ontario, this 5th day of December 2016.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

OCEAN MAN FIRST NATION

PROPERTY TAX RATES BY-LAW, NO. 2016-01

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 8.1 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Ocean Man First Nation, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the Ocean Man First Nation Property Tax Rates By-law.

2. In this By-law:

"By-law" means this property tax rates by-law;

"First Nation" means the Ocean Man First Nation, being a band as defined under the *Indian Act*;

"Property Taxation By-law" means the Ocean Man First Nation Property Assessment and Taxation By-law;

"Reserve" means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

"taxable property" means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2016 shall be determined by imposing the rates set out in the Schedule for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than $ 1.00, the taxable property shall be taxed at $ 0.00 for the taxation year.

5. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.

1

6. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The schedule attached to this By-law forms part of and is an integral part of this By-law.

9. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 19th day of October, 2016.

A quorum of Council consists of four (4) members of Council.

Chief Constance Big Eagle

Councillor Faye McArthur

Councillor Ernest Standingready

Councillor Daniel Akachuk

Councillor Trevor Ewack

Councillor Craig Big Eagle

2

SCHEDULE "A" 2016 Rates Bylaw

Property Class	Mill Rate per $1000 of assessed value
Non-Arable (Range) Land and Improvements	10.16
Other Agricultural Land and Improvements	10.16
Residential	9.19
Multi-Unit Residential	9.19
Seasonal Residential	9.19
Commercial and Industrial	23.67
Resource – including Oil Wells and Pipelines	26.43
Elevators	23.67
Railway Rights of Way and Pipeline	23.67

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Ocean Man First Nation, in the Province of Saskatchewan, at a meeting held on the 30th day of November 2015.

- **Ocean Man First Nation**
  Annual Expenditure By-law, No. 2015-02

Dated at Gatineau, Quebec
this 15 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

OCEAN MAN FIRST NATION

ANNUAL EXPENDITURE BY-LAW, 2015-02

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Ocean Man First Nation has enacted the Ocean Man First Nation Property Assessment and Taxation Bylaw in 1999, respecting taxation for local purposes on reserve; and

C. The Council of the Ocean Man First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation in the current taxation year;

NOW, THEREFORE the Council of the Ocean First Nation duly enacts as follows:

1. This By-law may be cited as the Ocean Man First Nation Annual Expenditure By-law, 2015-02.

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c. I-5, and the regulations made under that Act;

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

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Ocean Man First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"taxable property" means property in a reserve that is subject to taxation under the Taxation By-law; and

"Taxation By-law" means the Ocean Man First Nation Property Taxation and Assessment By-law.

3. The First Nation's annual budget for the fiscal year beginning April 01, and ending March 31, is attached as a Schedule "A" to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

10. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS By-law IS HEREBY DULY ENACTED by Council on the 30th day of November, 2015, at Ocean Man First Nation, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Constance Big Eagle

Councillor Faye McArthur

Councillor Ernest Standingready

Councillor Daniel Akachuk

Councillor Trevor Ewack

Councillor Craig Big Eagle

SCHEDULE "A"

ANNUAL BUDGET 2015

PART 1: REVENUES

1. Local revenues estimated for current fiscal year:	$ 58, 000.00
TOTAL ESTIMATED REVENUES	**$ 58,000.00**

PART 2: FORECAST EXPENDITURES

Primary School Education Program	$ 40,000.00
Day Care Program	$ 15,000.00
Contingency	$ 3,000.00
TOTAL ESTIMATED EXPENDITURES	**$ 58,000.00**

Ministre des Affaires autochtones et du Nord

Minister of Indigenous and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Ocean Man First Nation, in the Province of Saskatchewan, at a meeting held on the 30th day of November 2015.

- **Ocean Man First Nation**
  Property Tax Rates By-law, No. 2015-01

Dated at Gatineau, Quebec
this 15 day of December 2015.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

OCEAN MAN FIRST NATION

PROPERTY TAX RATES BY-LAW, NO. 2015-01

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 8.1 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Ocean Man First Nation, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the Ocean Man First Nation Property Tax Rates By-law, No. 2015-01.

2. In this By-law:

"By-law" means this property tax rates by-law;

"First Nation" means the Ocean Man First Nation, being a band as defined under the *Indian Act*;

"Property Taxation By-law" means the Ocean Man First Nation Property Assessment and Taxation By-law, No. 2015-01;

"Reserve" means land set apart for the use and benefit of the First Nation within the meaning of the *Indian* ; and

"taxable property" means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than $ 1.00, the taxable property shall be taxed at $ 0.00 for the taxation year.

5. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.

1

6. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The schedule attached to this By-law forms part of and is an integral part of this By-law.

9. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 30th day of November, 2015 .

A quorum of Council consists of four (4) members of Council.

Chief Constance Big Eagle

Councillor Faye McArthur

Councillor Ernest Standingready

Councillor Daniel Akachuk

Councillor Trevor Ewack

Councillor Craig Big Eagle

SCHEDULE "A" 2015 Rates Bylaw

Property Class	Mill Rate per $1000 of assessed value
Non-Arable (Range) Land and Improvements	9.87
Other Agricultural Land and Improvements	9.87
Residential	9.03
Multi-Unit Residential	9.03
Seasonal Residential	9.03
Commercial and Industrial	23.08
Resource – including Oil Wells and Pipelines	25.84
Elevators	23.08
Railway Rights of Way and Pipeline	23.08

Laws under the *Family Homes on Reserves and Matrimonial Interests or Rights Act*

Lois adoptées en vertu de la *Loi sur les foyers familiaux situés dans les réserves et les droits ou intérêts matrimoniaux*

Matrimonial Real Property Laws enacted under the *Family Homes on Reserves and Matrimonial Interests or Rights Act*

Lois sur les biens immobiliers matrimoniaux adoptées en vertu de la *Loi sur les foyers familiaux situés dans les réserves et les droits ou intérêts matrimoniaux*

British Columbia / Colombie-Britannique

MATRIMONIAL REAL PROPERTY LAW

Adopted July 30, 2015

TteS MRP Law – June 1, 2015

TteS MRP Law – June 1, 2015

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TK'EMLUPS TE SECWEPEMC

MATRIMONIAL REAL PROPERTY LAW

PREAMBLE

WHEREAS the **Tk'emlúps te Secwépemc** are Secwepemc people, who maintain a self-sufficient government with a sustainable economy, a distinctive language, a powerful spirituality, and a rich culture within a defined territory which pre-dates the establishment of Canada and continues to exist;

WHEREAS the **Tk'emlúps te Secwépemc** has a sacred duty, in the spirit of our ancestors, to protect and enhance our traditional laws and teachings to create and maintain a harmonious, respectful and balanced self-sustaining community for the well-being and long term benefit of all our members and future generations;

WHEREAS **Tk'emlúps te Secwépemc**'s inherent right of self-government, including its right to adopt this Law, is an existing Aboriginal right recognized and affirmed under section 35 of the *Constitution Act, 1982* and is confirmed by the *United Nations Declaration on the Rights of Indigenous Peoples*, and in particular Articles 3, 4, 5, 8(1) and 34;

WHEREAS **Tk'emlúps te Secwépemc**, as an aspect of its inherent right of self-government, has established and maintained its own laws and processes for resolving real property issues such as disputes that arise regarding the division and distribution of matrimonial property upon the breakdown of marriage and common law relationships since time immemorial and continues to have the authority to do so;

WHEREAS **Tk'emlúps te Secwépemc** encourages its members to resolve any matrimonial property issues internally, with the assistance of traditional counseling, family or other community members, or through mediation;

WHEREAS **Tk'emlúps te Secwépemc** wishes to see matrimonial real property disputes resolved in a way that, first, is in keeping with the best interests of our children, second, does not jeopardize the ability of our members to reside on our reserves and to hold real property on reserve, and third, is fair to both spouses; and

WHEREAS the federal government of Canada has enacted Bill S-2, the *Family Homes on Reserves and Matrimonial Interests or Rights Act*, to address certain family law matters on First Nation reserves that are not addressed by any provincial or territorial law, or by the *Indian Act*, and Bill S-2 empowers First Nations to enact their own laws to address these same matters;

NOW THEREFORE Tk'emlúps te Secwépemc hereby enacts the ***Tk'emlúps te Secwépemc*** *Matrimonial Real Property Law.*

PART 1 TITLE

1.1 This Law may be cited as the "**Tk'emlúps te Secwépemc** *Matrimonial Real Property Law.*" or the "TteS *Matrimonial Real Property Law*".

PART 2 DEFINITIONS

2.1 In this law:

"**child**" means a person who is under the age of 19 and who has not withdrawn from parental control, or who is over the age of 19 but unable, by reason of illness, disability or other cause, to withdraw from parental control or to obtain the necessities of life, and who is:

(a) the biological child of at least one spouse,

(b) adopted, under Canadian law or Aboriginal custom, by at least one spouse,

(c) the step-child of at least one spouse where that spouse is the primary caregiver of the child, or

(d) any child for whom either or both spouses stand in the place of parents,

and "**children**" shall have a corresponding meaning;

"**council**" means the duly elected chief and council of **Tk'emlúps te Secwépemc**;

"**court**" means any federal or provincial court of competent jurisdiction, or any traditional court or tribunal of **Tk'emlúps te Secwépemc** or of the Secwépemc people;

"dependent" means any person residing with a member who is over the age of 19 but unable, by reason of illness, disability or other cause, to withdraw from parental control or to obtain the necessities of life, and is dependent upon the member for his or her care and wellbeing.

"divorce proceeding" has the meaning ascribed to it in s. 2(1) of the *Divorce Act*, R.S.C., 1985, c. 3;

"**domestic contract**" means an agreement made between two persons who are spouses or who intend to become spouses, in which they agree on their respective rights and obligations under the relationship or on separation, on the annulment or dissolution of the relationship, or on death, including:

(a) ownership in or division of matrimonial property,

(b) support obligations,

(c) the right to direct the education and moral training of their children,

(d) the right to custody of or access to their children, and

(e) any other matter in the settlement of their affairs,

and includes an agreement between the spouses to amend or rescind a domestic contract.

"**family home**" means a dwelling where the spouses habitually reside, or which was mutually intended by the spouses to be the family home where one or both of them would habitually reside, or if the spouses have ceased to cohabit or one of them has died, the dwelling where they habitually resided on the day on which they ceased to cohabit or the death occurred and is:

(a) owned exclusively by one or both Spouses, and

(b) need not be affixed but is situated on TteS land,

but does not include a dwelling that is ordinarily used for a family purpose and was inherited by or gifted to only one spouse, regardless of when it was inherited or gifted;

"**family member**", with respect to a person, means:

(a) the person's spouse or former spouse,

(b) a person with whom the person is living, or has lived, in a marriage-like relationship for a period of at least one year,

(c) a parent or guardian of the person's child or dependent,

(d) a person who lives with, and is related to:

(i) the person, or
(ii) a person referred to in any of paragraphs (a) to (c), or
(iii) the person's child,

and includes a child or dependent who is living with, or whose parent or guardian is, a person referred to in any of paragraphs (a) to (d);

"family violence" includes:

(a) physical abuse of a family member, including forced confinement or deprivation of the necessities of life, but not including the use of reasonable force to protect oneself or others from harm;

(b) sexual abuse of a family member;

(c) psychological or emotional abuse of a family member by any means whether directly or indirectly, including, without limitation, through social media, technological devices or other communication technologies, where such abuse includes without limitation:

(i) intimidation, harassment, coercion or threats, including threats respecting other persons, pets or property,
(ii) unreasonable restrictions on, or prevention of, a family member's financial or personal autonomy,
(iii) stalking or following of the family member, and
(iv) intentional damage to property; and

(d) in the case of a child or dependent, direct or indirect exposure to family violence;

"**interest in TteS land**" means any certificate of possession, allotment, lease, permit or any other equivalent instrument, but does not include rental agreements for homes owned by TteS or other TteS property. For greater certainty, where there is a family home affixed to TteS land that is the subject of an interest in TteS land, the interest includes both the land and the family home;

"**life estate"** means the grant of an interest in TteS land that is limited to or measured by the life of the person holding it;

"**matrimonial property**" means:

(a) an interest in TteS land that is held by one or both spouses and that includes a family home,

(b) an interest in TteS land that does not include a family home, is held by one or both spouses, was acquired during the relationship, and was not gifted to or inherited by only one spouse, or

(c) any increase in value of an interest in TteS land that was acquired by either spouse prior to the relationship, except for a family home or an interest in TteS land that was gifted to or inherited by only one spouse, where the increase in value occurred during the course of the relationship;

"mediation process" means a dispute resolution process in which a third party assists the parties to a dispute to negotiate a resolution to their dispute where the third party may be:

(a) a family law mediator who is qualified in accordance with the *Family Law Act Regulation* BC Reg 347/2012, as amended from time to time; or

(b) a person recognized by the parties as having authority under TteS laws and traditions to assist the parties in negotiating and formalizing a resolution to their dispute.

"**member**" means a person whose name appears or is entitled to appear on the TteS membership list;

"rented family home" means a rental unit owned by TteS that is the dwelling where the spouses habitually reside, or if the spouses have ceased to cohabit, the dwelling where they habitually resided on the day on which they ceased to cohabit;

"**spouse**" means a person who:

(a) is married to another person, whether by a customary Aboriginal, religious, civil or other ceremony, or

(b) is living or has lived with another person in a marriage-like relationship for a continuous period of at least one year (i.e. "common-law partners"), and

includes a former spouse.

"**TteS**" or "First Nation" means **Tk'emlúps te Secwépemc**, a "band" within the meaning of the *Indian Act*;

"**TteS land**" means all lands currently set apart by Canada for the use and benefit of TteS and any future additions to TteS's reserves.

Relationship Between Spouses

2.2 A relationship between spouses begins on the earlier of the following:

(a) the date on which they began to live together in a marriage-like relationship; or

(b) the date of their marriage.

2.3 For the purposes of this law,

(a) spouses may be separated despite continuing to live in the same residence; and

(b) the court may consider, as evidence of separation:

(i) communication, by one spouse to the other spouse, of an intention to separate permanently, and

(ii) an action, taken by a spouse, that demonstrates the spouse's intention to separate permanently.

PART 3 APPLICATION OF LAW

Only to Reserve Land

3.1 This law only applies to TteS land and does not apply to the remainder of TteS's territory.

Only to Members and Their Spouses

3.2 This law only applies where at least one spouse is a member.

3.3 This law only applies to members and their spouses in relation to a break-down of a marriage or a common-law relationship, or the death of a spouse.

3.4 This law does not apply to a family home or matrimonial property on TteS land that is held by either spouse, or both spouses, where neither spouse is a member.

Only to Family Homes and Matrimonial Property

3.5 This law applies only to family homes and matrimonial property, except where explicitly stated, and not to other interests in or on TteS land.

Federal and Provincial Laws

3.6 Subject to this law, existing TteS laws, Secwepemc customs and traditional laws, the common law, federal and provincial laws relating to divorce and separation still apply and, for greater certainty:

(a) the British Columbia *Family Law Act*, SBC 2011, c. 25, as amended, and the Canada *Divorce Act*, 1985, c. 3 (2nd Supp.), as amended, apply as modified by this law and to the extent possible subject to this law and the *Indian Act*, RSC 1985, c. I-5;

(b) nothing in this law limits the application of valid and applicable federal or provincial laws in respect of matrimonial causes or any rights or remedies available in those laws, except to the extent that such laws deal expressly or implicitly with family homes or TteS land, and to that extent this law shall apply; and

(c) unless otherwise specified in this law, nothing in this law relieves either spouse of the requirement to observe the rules and procedures of a court in relation to matrimonial causes.

3.7 Despite section 3.6, the fact that a family home does not include future or contingent interests in TteS land shall not be taken to confer jurisdiction upon a court over those interests under this law.

Does Not Apply to Wills and Estates

3.8 Unless otherwise provided in a specific provision, this law does not apply to wills and estates.

3.9 For greater certainty, a spouse does not have an election, on the death of the other spouse, to claim, take or pursue an interest in TteS land held by the other spouse under this law, and his or her interest will be determined by the will or administration of the estate of the deceased spouse.

Continuation Where Spouse Dies During Proceedings

3.10 Despite sections 3.8 and 3.9, where a proceeding has been commenced under Part 3 of this law, and either spouse dies before all issues relating to the matrimonial home have been determined by a court, the surviving spouse may continue the proceeding.

Subsection 89(1) of the Indian Act

3.11 This law applies despite subsection 89(1) of the *Indian Act*.

PART 4 DOMESTIC CONTRACTS

4.1 Subject to this law and all applicable laws, a provision in a domestic contract that reflects the agreement of the spouses with respect to an interest in TteS land, including a family home or matrimonial property, is valid, binding and enforceable providing it has been:

(a) made in writing,

(b) signed by the parties, and

(c) witnessed by one or more persons who are at least 19 years of age.

4.2 A domestic contract may provide an interest in TteS land, including the right to exclusively occupy a family home, to a spouse, child or dependent who is not a member, but such interest and such rights shall not in any case be greater than a life estate measured by the life of the individual intended to enjoy it.

4.3 A provision in a domestic contract is void if it purports to give, transfer, award, acknowledge or create an allotment, certificate of possession, or any interest in TteS land equivalent to an allotment or certificate of possession, that is greater than a life estate for a person who is not a member.

Court May Set Aside or Vary Agreements

4.4 Subject to this law, a court may, on application, set aside or vary a domestic contract or any provision therein concerning an interest in TteS land or a family home upon making a determination that:

(a) a spouse failed to disclose to the other spouse all of that spouse's interests in TteS land or a family home, or any material information in respect of those interests;

(b) a spouse did not understand the nature or consequences of the domestic contract or provision;

(c) there is evidence of abuse, coercion, undue influence or fraud, or that a spouse did not voluntarily enter into the domestic contract or provision; or

(d) otherwise in accordance with the common law or the law of equity of contract.

4.5 Subject to section 4.6, section 4.4 only applies to

(a) married spouses;

(b) common-law spouses;

(c) formerly married spouses who have been divorced for less than 2 years; and

(d) former common-law Spouses who have been living separate and apart for less than 2 years.

4.6 Where the time limit described in section 4.5 has expired:

(a) a formerly married spouse or former common law spouse may apply to the court for permission to bring a late claim under section 4.5 on the basis of compelling circumstances;

(b) the court shall determine whether the evidence establishes sufficiently compelling reasons for the delay to allow it to proceed, taking into account any prejudice that the other spouse will suffer from the delay in the application; but

(c) in no case shall the court allow late claims to proceed where the formerly married spouses have been divorced for over 5 years or where the former common law spouses have been living separate and apart for over 5 years.

Past and Future Agreements Valid

4.7 This Part applies whether the parties entered into the domestic contract on, before, or after the date that this law comes into force and effect.

PART 5 ACCESS TO THE COURT

Cooperative Dispute Resolution Encouraged

5.1 Before proceeding to court, spouses are strongly encouraged to try to resolve their differences regarding any matter addressed in this law by agreement, including through cooperative discussion, participation in a mediation process or participation in any other form of alternative dispute resolution, unless one spouse is experiencing or has recently experienced family violence.

5.2 Any spouse may contact the TteS Social Development Department for counselling referrals and resources and for information and resources relating to mediation and dispute resolution, but for greater certainty, neither the TteS Social Development Department nor TteS has any obligation to ensure or provide mediation processes or alternative dispute resolution services and spouses who participate in any mediation processes or other alternative dispute resolution processes are solely responsible for any costs incurred in respect thereof.

5.3 No materials submitted by spouses to the mediation process for the purpose of resolving a dispute under this law shall be released to any person or agency, except where such disclosure is required under a court order or the express wording of a statute.

General Access to Court

5.4 Where spouses are unable to resolve their differences regarding any matter addressed in this law, they may apply to the court for a resolution of their dispute.

5.5 In the event of the breakdown of a marriage or a common-law relationship, a spouse may apply to a court to:

(a) enforce a domestic contract;

(b) determine a dispute in relation to a family home; or

(c) deal with any matter provided for under this law.

5.6 When a proceeding related to the consequences of the breakdown of a spouse's relationship is pending, including a divorce proceeding, the court that has jurisdiction to hear and determine the matter, or that is seized of the matter, has jurisdiction to hear and determine an application made under this law.

5.7 The court shall adjudicate a dispute under this law with regard to any decisions and orders previously rendered by Canadian courts that settle related family law matters for the spouses, such as divorce, child custody, spousal support, child support, division of personal property or division of real property off-reserve.

Time Limit for Bringing an Application

5.8 A spouse seeking to apply for an order under this Part must apply:

(a) before his or her divorce, or within one year after his or her divorce has been granted by a court; or

(b) before his or her separation, or within two years after the date on which the spouses ceased to cohabitate.

Notice to All Affected Persons

5.9 Any person initiating a proceeding or making an application to the court under this law, in addition to complying with the notice provisions set out in the rules regarding the practice and procedure in the court, must also provide notice of the proceeding or application to all affected persons, for greater certainty:

(a) to any person against whom the applicant is seeking to have an order made and to any other person who would be specified in or bound by such an order;

(b) to council and to any person who holds an interest or right in or to the family home, rented family home, matrimonial property, or interest in TteS land that is the subject matter of the proceeding or application; and

(c) where the proceeding or application involves a deceased person:

(i) if the applicant is the survivor, to the executor of the will or the administrator of the estate of the deceased person, or to the Minister if applicable, or

(ii) if the applicant is the executor of the will or administrator of the estate, to the survivor, and to the Minister if applicable.

5.10 Section 5.9 does not apply in the case of ex parte applications for emergency protection orders made under Part 9 of this law.

Court Orders

5.11 Regardless of which spouse holds a family home, a court may, on application:

(a) order the delivering up, safekeeping and preservation of the family home;

(b) direct that one spouse be given exclusive possession, consistent with this law, of the family home, for such period as the court may direct to a maximum of the

(c) time limits set out in sections 8.1, 8.2, 9.4 and 9.5 and release any other aspect or encumbrance relating to the family home from the application of this Part;

(d) authorize a disposition or encumbrance consistent with TteS law of a spouse's interest in a family home, subject to the other spouse's right of exclusive possession as ordered;

(e) make any interim or temporary order to give effect to the purposes of this law or to protect the rights of a spouse; and

(f) make any ancillary order, including an order as to costs, that the court deems necessary to give effect to this law.

Certain Orders Prohibited

5.12 No order shall be made under this Part:

(a) in respect of a certificate of possession or allotment in favour of a spouse who is not a member; or

(b) that results in a sale, partition or transfer of a certificate of possession or allotment.

Court May Vary Orders

5.13 A court may, on application, vary any declaration or order granted under this Part if:

(a) there is a material change in circumstance;

(b) there is evidence of fraud, abuse or coercion; or

(c) the court determines that fairness or equity justify a variance.

Council May Make Representations

5.14 At the request of council, the court that is seized of the application must, before making its decision, allow the council to make representations with respect to the cultural, social and legal context that pertains to the application and to present its views about whether or not the order sought should be made.

5.15 When the court makes any decision or order under this law, the spouse in whose favour the decision is made shall promptly provide a copy of the decision or order to the council.

PART 6 FAMILY HOME

How to Determine Family Home

6.1 Whether or not a structure or interest is a family home is a question of fact.

6.2 Where part of a family home is normally used for a purpose other than residential purposes, including carving or cultural uses, storage, rental, or commercial purposes, the family home includes only that part of the structure or structures that may reasonably be regarded as necessary for use and enjoyment as a family residence.

Equal Rights

6.3 Subject to the limitations inherent in the nature of TteS land, paragraphs 4.3 and 5.12, and to other factors set out in this law;

(a) both spouses have an equal right to possession of a family home; and

(b) each spouse is entitled to half the value of the family home.

6.4 A spouse with rights under section 6.3 also has equal rights of redemption or relief against forfeiture.

6.5 Where a person or entity proceeds to realize upon an encumbrance or execution against a family home or an interest that affects the family home, both spouses have a right of redemption or relief against forfeiture for the family home and both are entitled to notice respecting the claim and its enforcement or realization.

Limits on Sales and Encumbrances

6.6 No spouse shall dispose of or encumber a family home unless:

(a) the other spouse consents;

(b) the other spouse joins in the instrument of disposal or encumbrance;

(c) the other spouse has released all rights in respect of the disposition or encumbrance by domestic contract;

(d) a court order has authorized the transaction; or

(e) a court has released the family home from the application of this section.

6.7 If a spouse disposes of or encumbers a family home in contravention of section 6.6, the court may, on application:

(a) set aside the disposal or encumbrance, or

(b) order the spouse to pay compensation to the other spouse.

6.8 Section 6.7(a) does not apply where the person holding the disposition or encumbrance at the time of the application to the court acquired the disposition or encumbrance for value, in good faith and without notice at the time of acquiring, or making an agreement to acquire the disposition or encumbrance, that the property was a family home.

6.9 A court may, on application authorize a disposition or encumbrance of a family home, provided that such disposition or encumbrance is otherwise authorized under this law, if the court finds that the spouse whose consent is required cannot be found or is not available, is not capable or giving or withholding consent, or is unreasonably withholding consent, and the court may prescribe conditions including the provision of other comparable accommodation, or payment in place of it, that the court deems appropriate.

PART 7 DIVISION OF MATRIMONIAL PROPERTY OR COMPENSATION IN LIEU

7.1 Subject to section 7.2, Part 7 only applies to:

(a) formerly married spouses who have been divorced for less than 1 year; and

(b) former common-law spouses who cohabited in a marriage-like relationship for at least 1 year and who have been living separate and apart for less than 1 year.

7.2 Where a time limit described in section 7.1 has expired:

(a) a spouse may apply to the court for permission to bring a late claim under Part 7 on the basis of compelling circumstances; and

(b) the court shall determine whether the evidence establishes sufficiently compelling reasons for the delay to allow it to proceed, taking into account any prejudice that the other spouse will suffer from the delay in the proceeding; but

(c) in no case will the court allow late claims to proceed where the spouses have been divorced for over 5 years or have been living separate and apart for over 5 years.

7.3 Subject to this law, the court may make determinations concerning interests in and the division of value of matrimonial property and may make orders that are necessary, reasonable or ancillary to give effect to the determination, including, but not necessarily limited to:

(a) a declaration as to whether people are spouses or former spouses;

(b) a declaration as to whether the property at issue is in fact matrimonial property;

(c) a declaration as to whether a structure is in fact a family home;

(d) a declaration as to the ownership of an interest in TteS land;

(e) where both spouses own the matrimonial property, order that one spouse transfer the matrimonial property to the other spouse exclusively;

(f) where both spouses are members, an order that one spouse lease an interest in TteS land or a family home to the other spouse for a fixed period of time, subject to such conditions as the court deems just in all the circumstances and taking into account the best interests of any children living in the family home;

(g) an order granting an easement or access for a specified period of time across a certificate of possession or allotment held of shared by one spouse for the purpose of enabling the other spouse to access the family home;

(h) an order that restrains either spouse from disposing of or transferring his or her interest in the matrimonial property, either legally or beneficially, pending the resolution of the spouses' matrimonial property dispute; or

(i) an order directing one or both spouses to pay specified amounts of money in relation to rent, lease, mortgage, tax, utilities or other payments relating to the family home;

(j) an order that one spouse pay compensation to the other spouse to recognize the contribution which the other spouse has made to the acquisition, upkeep and/or improvement of the family home or matrimonial property;

(k) an order that one spouse pay compensation to the other spouse if the family home or matrimonial property has been encumbered or disposed of;

(l) any appropriate equitable order where one spouse has intentionally, recklessly, or fraudulently damaged, encumbered or disposed of the family home or matrimonial property.

7.4 In making any order under sections 7.3(e), (h), (j), and (l) the court shall begin with the presumption that each spouse is entitled to an equal share of the value of the family home or the matrimonial property, and then shall consider whether this presumption should be varied in light of any of the following factors:

(a) the date on which the matrimonial property was acquired or disposed of;

(b) the duration of the relationship;

(c) the duration of the period during which the spouses have lived separate and apart;

(d) the needs of each spouse to become or remain economically independent;

(e) direct or indirect financial contributions of each spouse toward the acquisition, upkeep, improvement or increased value of the matrimonial property;

(f) the direct or indirect non-financial contribution of each spouse to the acquisition, upkeep, improvement or increased value of the matrimonial property, including through child-rearing responsibilities;

(g) the amount of any outstanding debt or other liabilities assumed by either spouse to acquire, maintain, or improve the matrimonial property;

(h) any relevant order or award by a court regarding the spouses' family law matters;

(i) any other factor that the court considers relevant to an equitable division of the family home or matrimonial property.

7.5 In making any compensation order under section 7.3(k), the court shall:

(a) not make any order until it has been provided with at least one valuation of the family home or matrimonial property that has been prepared by a qualified appraiser, and which accounts for the limitations on the ownership rights associated with the family home or matrimonial property and, in particular, the feasibility of selling or leasing the family home or matrimonial property or replacing it with a new interest in TteS land; and

(b) not make an order if the spouse who holds the interest(s) in TteS land demonstrates that the order is likely to force him or her to sell or otherwise alienate the family home or matrimonial property.

7.6 Prior to making an order under sections 7.3(e), (h),or (j), the court may require the spouses to provide it with at least one valuation of the matrimonial property or any component thereof.

7.7 All appraisals provided pursuant to section 7.6 must be prepared by a qualified appraiser and account for the limitations on the ownership rights associated with the matrimonial property and, in particular, the feasibility of selling or leasing the matrimonial property or replacing it with a new interest in TteS land.

7.8 The spouses are responsible to pay the costs of any appraisals obtained pursuant to subsection 7.6 and shall share such costs equally unless otherwise ordered by the court.

7.9 The court may vary the apportionment of the costs of any appraisal required pursuant to subsection 7.6 between the spouses if in the court's reasonable opinion the presumptive equal division would result in undue hardship or inequity to one of the spouses.

7.10 Where the interest of a spouse in matrimonial property is held through a corporation, the court may order that he or she transfer shares in the corporation to the other spouse.

PART 8 EXCLUSIVE OCCUPATION ORDERS

8.1 A court may, on application by a spouse, make an order that the applicant be granted exclusive occupation of and reasonable access to a family home or rented family home subject to any conditions and for the period of time specified by the court.

8.2 An order made under section 8.1 in relation to a rented family home may be for a period of time specified by the court, or up to the end of the term of the rental agreement, whichever period of time is shorter, and must require compliance with the rental agreement for the duration of the order.

8.3 A spouse making an application under section 8.1 must provide the court with:

(a) any domestic contract made between the spouses;

(b) any relevant order or award made by a court regarding the spouses' family law matters, including any order concerning custody of and/or access to any child;

(c) any further evidence required to establish that the applicant is the primary caregiver of any child; and

(d) in the case of a rented family home, a copy of the rental agreement.

8.4 An order made under section 8.1 may specify any terms that the court deems appropriate, including:

(a) a provision requiring the applicant's spouse and any specified person to vacate the family home immediately, or within a specified period, and prohibiting them from re-entering the home;

(b) a provision requiring the applicant's spouse to preserve the condition of the family home until that person vacates it;

(c) the extent to which the contents of the family home are to remain in the family home for the duration of the exclusive occupation order;

(d) a provision directing the applicant to make payments to the other spouse toward the reasonable costs of other accommodation;

(e) a provision requiring either spouse to pay for all or part of the repair and maintenance of the family home and of other liabilities arising in respect of the family home, or to make payments to the other spouse for these purposes; and

(f) a provision that the order is subject to variation if there is a change of primary caregiver for a child affected by the order.

8.5 In making an order under section 8.1, the court must consider, among other things:

(a) the best interests of any children who habitually reside in the family home, including the interest of any child who is a member to maintain a connection with TteS;

(b) the age of any children for whom the applicant spouse is the caregiver;

(c) the terms of any domestic contract or other agreement between the spouses;

(d) the collective interests of TteS members in TteS land and any representations made by council with respect to the cultural, social and legal context that pertains to the application;

(e) the period during which the applicant has habitually resided on TteS land;

(f) the financial situation and the medical condition of the spouses;

(g) the availability of other suitable accommodation that is situated on TteS land;

(h) any existing order made on a matter related to the consequences of the breakdown of the relationship;

(i) any family violence, including any acts or omissions by one of the spouses that reasonably constitute psychological abuse against the other spouse, any child in the charge of either spouse, or any other family member who habitually resides in the family home;

(j) the existence of exceptional circumstances that necessitate the removal of a person other than the applicant's spouse from the family home in order to give effect to the granting to the applicant of exclusive occupation of that home;

(k) the interests of any dependent, elderly person or person with a disability who habitually resides in the family home and for whom either spouse is the caregiver;

(l) the fact that a person, other than the spouses, holds an interest or right in or to the family home;

(m) the views of any person who received a copy of the application, presented to the court in any form that the court allows; and

(n) in the case of a rented family home, the terms of the rental agreement.

8.6 Any person in whose favour or against whom an order is made under sections 8.1 to 8.5, any person specified in the order, or the holder of an interest or right in or to the family home may apply to the court to have the order varied or revoked if there has been a material change in circumstances. The court may, by order, confirm, vary or revoke the order.

PART 9 EMERGENCY PROTECTION ORDER

9.1 The court may, on ex parte application by a spouse, make an emergency exclusive occupation order for the family home, rented family home or other dwelling where that person habitually resides in favour of that spouse, whether or not the spouse is a member and whether or not a child is involved, if the judge is satisfied that:

(a) family violence has occurred; and

(b) the order should be made without delay, because of the seriousness or urgency of the situation, to ensure immediate protection of the person who is at risk of harm or property that is at risk of damage.

9.2 The spouse may make the application even if that person has been forced to vacate the matrimonial home as a result of family violence.

9.3 A peace officer or other person may also make the application on behalf of the spouse with that person's consent, or if that person does not consent, with leave of the court granted in accordance with this law.

9.4 An order made under section 9.1 in relation to a family home may be for a period of up to 90 days.

9.5 An order made under section 9.1 in relation to a rented family home may be for a period of up to 90 days, or to the end of the term of the rental agreement, whichever period of time is shorter.

9.6 An order made under section 9.1 must include a provision directing a peace officer to enforce any provision of the order if requested to do so by the applicant spouse.

9.7 An order made under section 9.1 may include any or all of the following additional provisions:

(a) a provision required the respondent spouse and any other person to vacate the family home or rented family home and prohibiting them from returning to the home for the duration of the order;

(b) a provision directing a peace officer to remove the respondent spouse and any other person from the family home or rented family home;

(c) a restraining order;

(d) a provision directing a peace officer to escort the person who is required to vacate back to the family home or rented family home to supervise the removal of personal belongings; or

(e) any other provision that the court considers necessary for the immediate protection of any person who is at risk.

9.8 In making an order under sections 9.1 to 9.7 , the court must consider, among other things:

(a) the history and nature of the family violence;

(b) the existence of immediate danger to the person who is at risk of harm or property that is at risk of damage;

(c) the best interests of any child in the charge of either spouse, including the interest of any child who is a member to maintain a connection with TteS;

(d) the interests of any dependent, elderly person or person with a disability who habitually resides in the family home or rented family home and for whom either spouse is the caregiver;

(e) the fact that a person, other than the spouses, holds an interest or right in the family home or rented family home;

(f) the period during which the applicant has habitually resided on TteS land; and

(g) the existence of exceptional circumstances that necessitate the removal of a person other than the applicant's spouse from the family home or rented family home in order to give effect to the granting of the order, including the fact that the person has committed acts or omissions constituting family violence against the applicant, any child in the charge of either spouse, or any other person who habitually resides in the family home or rented family home.

9.9 In deciding whether to grant an order under sections 9.1 to 9.7, the court is not bound by the terms of any domestic contract made between the spouses.

9.10 Any person in whose favour or against whom an order is made under sections 9.1 to 9.7, or any person specified in the order may apply to the court to have the order varied or revoked within the time determined by the court or, if no time limit is stipulated, within 30 days of written notice of the order having been received, or at any time if there has been a material change in circumstances..

9.11 Where an order made under sections 9.1 to 9.7 concerns a rented family home or other dwelling where the applicant spouse habitually resides, the council or the owner of the interest in TteS land subject to the order may apply to the court at any time to have the order varied or revoked, subject to any restrictions imposed on those parties by the terms of the order.

9.12 The court may, by order, confirm, vary or revoke the order, and may extend the duration of the order beyond the maximum period of time referred to in sections 9.3 and 9.5.

PART 10 OCCUPATION OF FAMILY HOME UPON DEATH OF A SPOUSE

10.1 When a spouse dies, the surviving spouse and any child and/or dependent for whom the surviving spouse is primary caregiver, may continue to occupy the family home for a period of 180 days after the day on which the death occurs, regardless of whether the spouse is a member or holds an interest in or right to the family home.

PART 11 AMENDING AND REPEALING PROCEDURES

11.1 The council may make amendments to this law that do not change the substance of this law by band council resolution made at a duly convened meeting of council. Such revisions include, but are not necessarily limited to:

(a) corrections to clerical, grammatical or typographical errors;

(b) minor improvements to the language of the Law that bring out more clearly the intent of TteS without changing the substance of any provision;

(c) changes as may be required to reconcile seemingly inconsistent provisions;

(d) amendments to reference any relevant new or amended TteS laws; and

(e) amendments ordered by any court of competent jurisdiction.

11.2 Council may make substantive amendments to this law as long as the following steps have been followed:

(a) council approves the proposed amendment in principle at a duly convened meeting of council;

(b) council makes the wording of the proposed amendment available for members to review;

(c) council consults with members about the proposed amendments by holding a minimum of two community meetings over a period of at least three months;

(d) council finalizes the wording of the proposed amendment in response to the consultation with members and the proposed amendment receives at least one reading in a duly convened meeting of council;

(e) the proposed amendment receives at least one reading at a duly convened general band meeting and is approved by a quorum of the members in attendance at the general band meeting; and

(f) council adopts the amendments by band council resolution made at a duly convened meeting of council.

11.3 An amendment to this law comes into force upon passage of the band council resolution adopting the amendment in accordance with section 11.1 in the case of a minor amendment, and section 11.2 in the case of a substantive amendment.

11.4 This law may be repealed in its entirety if a majority of at least 25 percent of TteS's eligible voters vote in favour of repealing the law.

11.5 If TteS intends on repealing this law under section 11.4, the council must before proceeding with the repeal vote, take reasonable measures that are in accordance with TteS's practices to locate eligible voters and inform them of their right to vote, the means of exercising that right and the consequences of repealing the law.

PART 12 OFFENCES AND PENALTIES

12.1 A person who, without reasonable excuse, contravenes an order made by a court pursuant to this law is guilty of an offence and liable on summary conviction to a fine of not more than $5,000 or to imprisonment for a term of not more than three months, or to both.

12.2 A fine payable under section 12.1 shall be remitted to TteS by the court, after reasonable court costs have been deducted.

PART 13 GENERAL PROVISIONS Interpretation

13.1 Headings in this law are for reference only and do not form part of this law.

13.2 All provisions of this law are severable. If a court of competent jurisdiction determines that any provision of this law is invalid or inapplicable, the provision shall be severed from the law and the remainder of the law shall remain in force with any necessary revisions.

Certain Pre-Relationship Gifts and Inheritances Exempt

13.3 An interest and the value of the interest in TteS land:

(a) received prior to the relationship, and

(b) received as a gift or inheritance by one spouse only from a third person who is a family member, or by one spouse only together with one or more family members,

shall be deemed, subject to proof to the contrary, to have been transferred with the intention that the interest in TteS land should continue to be held within that family exempt from any claim of the other spouse.

13.4 The exemption in subsection 13.3:

(a) does not apply with respect to an interest in TteS land that is a family home, and

(b) only applies to the value of the gift or inheritance prior to the relationship.

Rights of Non-Members Non-Transferable

13.5 A non-member who is granted interim occupation or possession rights on TteS land under this law cannot dispose of, transfer, or assign those rights or pass them to heirs in a will.

13.6 As soon as the non-member ceases to personally use or occupy the subject lands, or the term of the order expires, the non-member's rights of use and occupancy in the subject lands are deemed to be terminated.

Date Law Comes Into Force

13.7 This law shall come into force on the date it is approved in accordance with the *Family Homes on Reserves and Matrimonial Interests or Rights Act*, SC 2013, c. 20.

BE IT KNOWN that this Law, cited as the **Tk'emlúps te Secwépemc ("TteS")** First Nation Matrimonial Real Property Law, is hereby ENACTED by Council at a duly convened meeting held this 25th day of August, 2015.

Chief Shane Gottfriedson

Councillor Rosanne Casimir

Councillor Katy Gottfriedson

Councillor Ed Jensen

Councillor Jeanette Jules

Councillor Richard Jules

Councillor Colleen Mosterd-McLean

Councillor Fred Seymour

Nova Scotia/Nouvelle-Écosse

MEMBERTOU
FAMILY HOMES LAW, 2016

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WHEREAS

A. Membertou is a part of the Mi'kmaw Nation whose ancestors have used and occupied Mi'kma'ki from time immemorial;

B. Membertou has an unextinguished right to self-determination, as affirmed by the *United Nations Declaration on the Rights of Indigenous People*, which includes a right to govern itself, its members and its lands;

C. Membertou has an unextinguished and inherent right of self-governance which emanates from its people, culture, language, land and aboriginal and treaty rights, which are recognized by section 35 of the *Constitution Act, 1982*;

D. Membertou, as an aspect of its unextinguished right to self-determination and its unextinguished and inherent right of self-governance, has jurisdiction to create rules for the resolution of issues regarding family homes and real property located on Membertou lands upon the breakdown of a marriage or common-law relationship;

E. Section 7 of the *Family Homes on Reserves and Matrimonial Interests or Rights Act* provides a First Nation with the power to enact a First Nation law that applies during a relationship, when that relationship breaks down or on the death of a spouse or common-law partner, respecting the use, occupation and possession of family homes on its reserves and the division of the value of any interests or rights held by spouses or common-law partners in or to family homes on its reserves;

F. Nova Scotia laws respecting family homes and real property do not apply to Membertou lands;

G. Membertou has always resolved issues relating to family homes and real property located on Membertou lands in accordance with its own customs, traditions and practices, which have evolved over time;

H. Membertou does not wish to be bound by the default provisions of the *Family Homes on Reserves and Matrimonial Interests or Rights Act*;

I. Membertou desires to provide a law appropriate to Membertou culture and traditions that applies during a relationship, when that relationship breaks down or on the death of a spouse or common-law partner, respecting the use, occupation and possession of family homes on Membertou lands and the division of the value of any interests or rights held by spouses or common-law partners in or to family homes located on Membertou lands;

J. Upon the breakdown of a marriage or common-law relationship, Membertou intends to provide rights and remedies, without discrimination on the basis of sex, to spouses and common-law partners who have or claim interests or rights to family homes located on Membertou lands;

K. Membertou recognizes that spouses and common-law partners have a right to enter into domestic agreements that set out their respective rights and obligations upon separation, divorce or death with regard to their family home located on Membertou lands and to resolve their disputes regarding such matters amicably; and

L. Membertou believes that the best interests and welfare of all children shall be paramount when determining the interests and rights of spouses and common-law partners, and that family homes shall be a place of safety and comfort for children:

NOW THEREFORE the Chief and Council of Membertou enacts the *Membertou Family Homes Law* as follows:

PART 1
CITATION

1. This Law may be cited as "*Membertou Family Homes Law, 2016*".

PART 2
DEFINITIONS, INTERPRETATION AND APPLICATION

Definitions

2. Unless the context indicates the contrary, in this Law the following definitions will apply:

"child" or "children" means any child or each child of the spouses or common-law partners who is under the age of nineteen (19), whether they are:

(a) born in or out of wedlock;

(b) legally adopted by the spouses or common-law partners; or

(c) adopted by the spouses or common-law partners in accordance with Mi'kmaw custom;

"common-law partners" means:

(a) two (2) persons who are not married to each other or in a domestic partnership and who have lived together for a period of not less than five (5) years in a conjugal relationship; and

(b) two (2) people who are not married to each other or in a domestic partnership and who live together in a conjugal relationship and who have a child or children of the relationship;

"conjugal relationship" means a relationship between spouses or common-law partners;

"Council" means the Chief and Councillors of Membertou or any successor elected government of Membertou;

"court" means a court having jurisdiction in accordance with Part 10;

"dispose" includes to give, to sell, to exchange and to conduct any other method of disposal or to execute any land instrument, including a will, that has the effect of transferring an interest or right;

"domestic agreement" means a written agreement that is signed by two (2) parties in front of a witness in which the parties agree on their respective rights and obligations with regard to their family home:

(a) during their marriage or relationship;

(b) on separation;

(c) on the annulment or dissolution of their marriage; or

(d) on the death of one (1) or both of them;

"domestic partnership" means a conjugal relationship between two (2) persons who have

registered a valid domestic partners declaration in accordance with Part II of the *Vital Statistics Act* R.S., c. 494, s. 1;

"*ex parte*" means without having to give notice or an opportunity for argument to the other party;

"family home" means an interest or right in real property located on Membertou lands that:

(a) is registered in the name of at least one (1) spouse or common-law partner in the Lands Register;

(b) is not a Membertou-owned or guaranteed home;

(c) two (2) spouses or common-law partners habitually reside in or, if they have separated or one (1) of them has died, they habitually resided in on the day on which they separated or the death of one (1) of them occurred; and

(d) was either:

(i) acquired during the relationship; or

(ii) acquired before the relationship, but in specific contemplation of the marriage or relationship,

however, "family home" does not include any real property in Membertou lands that is received through inheritance or gift, unless it can be shown that the inheritance or gift was intended to be held by the spouses or common-law partners together;

"family violence" means any of the following acts or omissions committed by a spouse or common-law partner against the other spouse or common-law partner, any child in the charge of either spouse or common-law partner, or any other person who habitually resides in the family home, whether or not such act or omission occurs in the family home:

(a) an intentional application of force without lawful authority or consent, excluding any act committed in self-defence;

(b) an intentional or reckless act or omission that causes bodily harm or damage to property;

(c) an intentional, reckless or threatened act or omission that causes a reasonable fear of bodily harm or damage to property;

(d) sexual assault, sexual abuse or the threat of either;

(e) forcible confinement without lawful authority; or
(f) criminal harassment;

"INAC" means the federal department of Indigenous and Northern Affairs Canada;

"*Indian Act*" means the *Indian Act*, R.S.C., 1985, c. I-5;

"interest or right" means:

(a) a right to possession, with or without a Certificate of Possession or Certificate of Occupation, allotted in accordance with section 20 of the *Indian Act*; and

(b) a lease under section 53 or 58 of the *Indian Act*.

"Lands Register" means the lands register established and maintained by INAC as required under section 21 of the *Indian Act* and section 22(2) of the *First Nations Land Management Act*;

"Law" means this *Membertou Family Homes Law, 2016*;

"member" means a person whose name appears on Membertou Membership List;

"Membertou" means Membertou within the meaning of the *Indian Act* for whose use and benefit in common Membertou lands have been set apart by Canada;

"Membertou council resolution" means a formal, documented decision made by a majority of Council at a duly convened meeting of Council;

"Membertou lands" means any and all of the following reserve lands:

(a) Sydney 28A;

(b) Membertou 28B;

(c) Caribou Marsh 29;

(d) Malagawatch 4; and

(e) lands set apart by Canada in the future as lands reserved for the use and benefit of Membertou, within the meaning of subsection 91(24) of the *Constitution Act, 1867* and section 2(1) of the *Indian Act*.

"Membertou-owned or guaranteed home" means either:

(a) a home occupied by spouses or common-law partners registered in the name of Membertou; or

(b) a home occupied by spouses or common-law partners which is subject to an

undischarged housing loan that names Membertou as a guarantor;

"real property" means immovable property such as land or a building or an object that, though at one time a chattel, has become permanently affixed to land or a building;

"spouse" means a person who:

(a) is married to another person, whether by a traditional, religious or civil ceremony;

(b) is in a domestic partnership; or

(c) has entered into a marriage that is voidable or void, in good faith on the part of a person relying on this clause to assert any right under this Law.

For greater certainty, the definitions of spouse and references to marriage in this Law include:

(a) spouses of the same gender;

(b) relationships entered into before this Law takes effect; and

(c) former spouses:

(i) for the purposes of enforcing rights or obligations under a court order or domestic agreement as defined in this Law, or

(ii) for asserting rights or obligations under this Law, so long as an application by a former spouse is commenced within one (1) year of divorce of the spouses;

"survivor" means the person who is still alive after the death of their spouse or common-law partner; and

"*Vital Statistics Act*" means the *Vital Statistics Act*, R.S., c. 494, s. 1.

Interpretation

3. This Law shall be interpreted in a fair, large and liberal manner.

4. The principles set out in the preamble to this Law may be used to interpret this Law.

5. In this Law:

(a) the use of the word "shall" denotes an obligation that, unless this Law provides to the contrary, shall be carried out as soon as practicable after this Law comes into effect or the event that gives rise to the obligation occurs;

(b) unless it is otherwise clear from the context, the use of the word "including" means "including, but not limited to", and the use of the word "includes" means "includes, but is not limited to";

(c) headings and subheadings are for convenience only, do not form a part of this Law and in no way define, limit, alter or enlarge the scope or meaning of any provision of this Law;

(d) a reference to a statute includes every amendment to it, every regulation made under it and any law enacted in substitution for it or in replacement of it;

(e) unless it is otherwise clear from the context, the use of the singular includes the plural, and the use of the plural includes the singular; and

(f) unless it is otherwise clear from the context, the use of the masculine includes the feminine, and the use of the feminine includes the masculine.

6. Where any law or regulation of Canada or the Province of Nova Scotia or any other Membertou law applies to any matter covered by this Law, compliance with this Law does not relieve any person from also complying with the provisions of the other applicable laws or regulations.

7. This law does not limit or preclude any right or remedy otherwise available to persons who are or may be affected by it pursuant to any other law applicable on the breakdown of a marriage or relationship with respect to property other than the family home and real property located on Membertou lands, or other entitlements or obligations of spouses.

8. This law does not limit or preclude the use of any method of alternative dispute resolution by spouses or common-law partners.

9. The structures, organizations and procedures established by or under this Law shall be interpreted in accordance with the culture, traditions and customs of the Mi'kmaw, unless otherwise provided.

10. The Mi'kmaw language may be used to clarify the meaning of any provision in this Law, if the meaning of that provision is not otherwise clear in English.

11. This Law does not abrogate or derogate from any Aboriginal or Treaty rights or freedoms that pertain to Membertou or its members.

Application

12. This Law applies in respect of:

(a) the use, enjoyment, occupation and possession of family homes located on Membertou lands; and

(b) the interests and rights of spouses and common-law partners in or to family homes located on Membertou lands.

13. This Law only applies to spouses and common-law partners if at least one (1) of them is a member.

14. This Law applies in respect of interests and rights acquired both before and after this Law takes effect.

15. This Law does not apply to bank accounts, household goods or other personal property. It only applies to a family home that is located on Membertou lands.

16. For greater certainty, this Law does not apply to an interest or right in or to a family home that is held by either spouse or common-law partner, or both spouses or common-law partners, where neither spouse or common-law partner is a member.

17. For greater certainty, this law does not apply to Membertou-owned or guaranteed homes, except for the purposes of emergency protection orders.

18. If any provision of this Law is held invalid by a court of competent jurisdiction, the invalid provision shall be severed from and shall not affect the remaining provisions of this Law.

PART 3
DOMESTIC AGREEMENTS AND MEDIATION

Domestic Agreements

19. Spouses and common-law partners may make a domestic agreement that sets out the division of the value of their interests and rights in or to a family home in a manner that is different than the manner provided for under this Law.

Variation of Domestic Agreements

20. The court shall have authority, on application by a spouse or common-law partner who is a party to a domestic agreement, to vary the terms of that domestic agreement where the court is satisfied that the division of the value of interests and rights in or to a family home under that domestic agreement would be unfair or unconscionable because:

(a) a party to that agreement failed to disclose to the other party all of that party's interests and rights in or to a family home or other real property located on or off Membertou lands;

(b) a party to that agreement failed to disclose to the other party any material information in respect of that party's interests and rights in or to a family home or real property located on or off Membertou lands;

(c) a party to that agreement did not understand the nature or consequences of the provision in that agreement.

21. A domestic agreement is only enforceable if:

(a) it is made in writing;

(b) it is signed and dated by the parties;

(c) the parties had legal capacity at the time of execution; and

(d) the signatures of the parties are witnessed.

22. Notwithstanding section 19, a provision in a domestic agreement that gives, awards or acknowledges lawful possession in a family home to a person who is not a member is void.

23. In applying section 19, a provision in a domestic agreement that grants exclusive occupation of a family home to a person for their lifetime will be measured by the life of the person intended to enjoy it.

24. This part applies whether the parties entered into a domestic agreement on, before or after the date that this Law comes into force and effect.

Registration of Spousal Interest

25. A spouse or common-law partner who is a party to a domestic agreement may sign and register in the Lands Register, in a form prescribed by Council, a notice that sets out:

(a) the full name and last known address of each spouse or common-law partner who is a party to the domestic agreement;

(b) a description of the family home to which the domestic agreement relates; and

(c) the provisions of the domestic agreement that relate to the family home.

Mediation

26. Spouses and common-law partners who have a dispute about matters under this Law shall make a reasonable attempt to resolve that dispute through the use of a mutually

agreed upon mediator in a process that accords with the traditions, customs and practices of the Mi'kmaw.

27. Mediation does not prevent a party from seeking a remedy from the court, especially in urgent circumstances.

PART 4
FAMILY HOMES

Occupation During Relationship

28. Subject to any Membertou laws regulating the use and occupation of Membertou lands, each spouse and common-law partner has a right to occupy the family home during the relationship, whether or not that person is a member.

Occupation after Death

29. (1) When a spouse or common-law partner dies, a survivor who does not hold an interest or right in or to the family home has a right to occupy the family home for a period of three hundred and sixty-five (365) days after the day on which the death occurs, whether or not the survivor is a member.

(2) A survivor or common-law partner who exercises their right under subsection (1) to occupy the family home following the death of their spouse or common-law partner shall, until the date they vacate the family home:

(a) maintain reasonable health, cleanliness, and sanitary standards throughout the family home;

(b) maintain the family home in substantially the same condition as it is in at the time that person begins to exercise their right under subsection (1);

(c) make minor repairs not identified in subsection 29(3);

(d) repair damage to the family home that is caused by the actions, omissions, recklessness or neglect of the survivor or a person permitted in the family home by the survivor; and

(e) if relevant, pay all property taxes and mortgage payments owed on the family home.

(3) For certainty, where a survivor exercises their right under subsection (1) to occupy the family home following the death of their spouse or common-law partner, the person who acquires lawful possession of the family home as a beneficiary either under a will, by order of a court or by intestacy shall make any repairs that:

(a) are urgent;

(b) are necessary for the health or safety of anyone or for the preservation or use of the family home as a residential property;

(c) are made for the purpose of repairing:

(i) major leaks in pipes or the roof,

(ii) damaged or blocked water or sewer pipes or plumbing fixtures,

(iii) the primary heating system,

(iv) damaged or defective locks that give access to the family home, or

(v) the electrical systems of the family home.

Common-law Partner Consent Not Required for Disposal of Family Home

30. Unless otherwise provided for in a domestic agreement, a common-law partner who holds an interest or right in or to a family home may dispose of or encumber their interest during the relationship without the free and informed written consent of their common-law partner, whether or not that person is a member.

Spousal Consent Required for Disposal of Family Home

31. Unless otherwise provided for in a domestic agreement, a spouse who holds an interest or right in or to a family home shall not dispose of or encumber their interest during the relationship without the free and informed written consent of their spouse whether or not that person is a member.

Disposal of Family Home without Consent

32. (1) If a spouse or common-law partner disposes of or encumbers their interest or right in or to a family home without the free and informed written consent of their spouse or common-law partner as required under either a domestic agreement or section 31, a court may, on application by the spouse or common-law partner who did not provide consent, grant an order:

(a) setting aside the transaction; and

(b) setting conditions on any future disposition or encumbrance of that interest by the spouse or common-law partner to whom the interest reverts.

(2) Despite subsection (1), the court may not set aside a disposition or encumbrance if the other contracting party to that disposition or encumbrance acquired it for value and acted in good faith.

Application for Damages

33. A spouse or common-law partner who has not provided free and informed written consent to a transaction for which such consent is required either by this Law or by a domestic agreement may, without prejudice to any other right, claim damages from the other spouse or common-law partner.

Burden to Prove Consent

34. A spouse or common-law partner who disposes of or encumbers their interest or right in or to a family home has the burden of proving that the other spouse or common-law partner provided free and informed written consent to the disposition or encumbrance in accordance with either a domestic agreement or section 31.

Order Allowing Disposal of Family Home without Consent

35. (1) A court may, on application by a spouse or common-law partner who holds an interest or right in or to a family home, grant an order authorizing that person to dispose of or encumber the family home without the required consent of their spouse or common-law partner subject to any conditions the court considers appropriate.

(2) A court may only make an order under subsection (1) in favour of a spouse or common-law partner if it is satisfied that the other spouse or common-law partner:

(a) cannot be found;

(b) is not capable of consenting; or

(c) is unreasonably withholding consent.

PART 5
EMERGENCY PROTECTION ORDERS

Application for Emergency Protection Order

36. A spouse or common-law partner may make an *ex parte* application for an emergency protection order and may do so even if that person has been forced to vacate the family home or Membertou-owned or guaranteed home as a result of family violence.

37. A peace officer or other person may apply for an emergency protection order on behalf of a spouse or common-law partner either:

(a) with that spouse or common-law partner's consent; or

(b) if that spouse or common-law partner does not consent, with leave of the court.

Emergency Protection Order

38. A court may make an emergency protection order for a period of up to ninety (90) days if the court is satisfied that:

(a) family violence has occurred; and

(b) the order must be made without delay because of the seriousness or urgency of the situation to ensure the immediate protection of the person who is at risk of harm or property that is at risk of damage.

Conditions in Emergency Protection Order

39. An emergency protection order made under section 38 may include any of the following conditions:

(a) a provision granting the applicant exclusive occupation of the family home or Membertou-owned or guaranteed home and reasonable access to that home;

(b) a provision requiring the applicant's spouse or common-law partner and any specified person who habitually resides in the family home or Membertou-owned or guaranteed home — whether or not they are members — to vacate the family home or Membertou-owned or guaranteed home, immediately or within a specified period, and prohibiting them from re-entering the home;

(c) a provision directing a peace officer, immediately or within a specified period, to remove the applicant's spouse or common-law partner and any specified person who habitually resides in the family home or Membertou-owned or guaranteed home — whether or not they are members — from the family home or Membertou-owned or guaranteed home;

(d) a provision prohibiting any person who is required to vacate the family home or Membertou-owned or guaranteed home under a provision referred to in paragraph (b) from attending within a specified distance from the family home or Membertou-owned or guaranteed home;

(e) a provision directing a peace officer, within a specified period, to accompany the applicant's spouse or common-law partner or any specified person to the family home or Membertou-owned or guaranteed home or other location in order to supervise the removal of personal belongings; and

(f) any other provision that the court considers necessary for the immediate protection of the person who is at risk of harm or property that is at risk of damage.

Considerations

40. (1) In making an order under section 38, the best interests of any child or children who may be affected by the order shall be the paramount consideration.

(2) To determine what is in the best interests of a child, all of the child's rights, needs and circumstances shall be considered, including the following:

(a) the child's health and emotional well-being;

(b) the child's views, unless it would be inappropriate to consider them;

(c) the nature and strength of the relationships between the child and significant persons in the child's life;

(d) the history of the child's care;

(e) the child's right to stability, given the child's age and stage of development;

(f) the child's right to reside on Membertou lands and not to be removed or relocated from Membertou lands without their free, prior and informed consent;

(g) the impact of any family violence on the child's right to safety, security or well-being, whether the family violence is directed toward the child or another family member;

(h) whether the actions of a person responsible for family violence indicate that the person may be impaired in his or her ability to care for the child and meet the child's needs; and

(i) the child's right to recover, use, enjoy, preserve and pass on to future generations Membertou histories and language, oral traditions and culture.

(2) In making an order under section 38, the court shall also consider:

(a) the history and nature of the family violence;

(b) the existence of immediate danger to the person who is at risk of harm or property that is at risk of damage;

(c) the interests of any elderly person or person with a disability who habitually resides in the family home or Membertou-owned or guaranteed home and for whom either spouse or common-law partner is the caregiver;

(d) the fact that a person, other than the spouses or common-law partners, holds an interest or right in or to the family home;

(e) the period during which the applicant has habitually resided on Membertou lands; and

(f) the existence of exceptional circumstances that necessitate the removal of a person other than the applicant's spouse or common-law partner from the family home or Membertou-owned or guaranteed home in order to give effect to the granting to the applicant of exclusive occupation of that home, including the fact that the person has committed family violence against the applicant, any child in the charge of either spouse or common-law partner, or any other person who habitually resides in the family home or Membertou-owned or guaranteed home.

Emergency Protection Order Binding

41. Any person against whom an order is made under section 38 and any person specified in an order made under section 38 are bound by it on receiving notice of it.

Notice of Emergency Protection Order

42. (1) A peace officer shall serve a copy of an order made under section 38 on the person against whom the order is made and any other person named in the order.

(2) Service under subsection (1) shall be by personal service unless the court authorizes service in another manner.

(3) The peace officer who serves a notice under subsection (1) shall, without delay, after such service is effected inform the person in whose favour the emergency protection order is made that the person against whom the order is made, and any other person named in the order, has been served.

Application to Vary or Revoke Emergency Protection Order

43. Any person in whose favour, or against whom, an order is made under section 38, or any person specified in an order under section 38, may apply to the court to have the order varied or revoked:

(a) within twenty one (21) days after the day on which notice under section 42 is served or with leave of the court; and

(b) only if there has been a material change in circumstances.

Notice of Application

44. (1) An applicant under section 43 shall, without delay, serve a copy of the

application:

(a) if the applicant is a person in whose favor the order under section 38 is made, to the person against whom the order is made and to any other person named in the order; and

(b) if the applicant is a person against whom the order under section 38 is made, to the person in whose favor the order is made and to any other person named in the order.

(2) Any person who is entitled to be served a copy of an application under subsection (1) has a right to appear before the court and make submissions with regard to their interests or rights in or to the family home or Membertou-owned or guaranteed home.

Confirm, Vary or Revoke Order

45. The court may confirm, vary or revoke an emergency protection order made under section 38 and may extend the duration of the emergency protection order beyond the period of ninety (90) days.

Considerations

46. In confirming, varying or revoking an order made under section 38, the court shall consider:

(a) all evidence that was relied on at the hearing in which the order was made under section 38;

(b) all evidence regarding a change in material circumstances; and

(c) the considerations set out in section 40.

Order Binding

47. Any person against whom an order under section 45 is made, and any person named in an order under section 45, is bound by it on receiving notice of it.

Notice of Emergency Protection Order

48. (1) If a person against whom an emergency protection order under section 45 is made, or another person named in an emergency protection order under section 45, is not present at the hearing, a peace officer shall serve a copy of the emergency protection order made under section 45 on that person.

(2) Service under subsection (1) shall be by personal service unless the court authorizes service in another manner.

(3) The peace officer who serves a notice under subsection (1) shall, without delay, after such service is effected inform the person in whose favour the emergency protection order is made that the person against whom the emergency protection order is made, and any person who is affected by the emergency protection order, has been served.

Exclusion of Public from Emergency Protection Order Hearing

49. (1) Subject to subsection (2), on application by either of the parties or on its own motion, a court may make one (1) or more of the following orders, subject to any conditions that the court specifies:

(a) an order excluding members of the public, other than the parties, from all or part of a hearing to grant an emergency protection order under sections 38 or 45;

(b) an order prohibiting the publication or broadcasting of any information from a hearing to grant an emergency protection order under sections 38 or 45, including the name of a party, witness or child in the charge of either party or any information likely to identify any of those persons; or

(c) an order prohibiting disclosure to the public of any information in a court document or record related to a hearing to grant an emergency protection order under sections 38 or 45.

(2) The court may only make an order under subsection (1) if it is satisfied that the order is necessary for:

(a) the safety of a party or witness;

(b) safety, physical or emotional well-being of a child; or

(c) protecting a party, witness or child from an undue hardship or adverse effect that could be caused by making the information public, and the need for such protection outweighs the public's right to the information.

PART 6
EXCLUSIVE OCCUPATION ORDER
(AT BREAKDOWN OF RELATIONSHIP)

Application for Exclusive Occupation Order

50. (1) A spouse may apply to the court for an order granting that person exclusive occupation of a family home that is not Membertou-owned or guaranteed upon breakdown of the relationship, whether or not that person is a member.

(2) A common-law partner may only apply to the court for an order granting that person exclusive occupation of a family home that is not Membertou-owned or guaranteed

upon breakdown of the relationship where there are dependent children of the relationship.

Copy of an Application

51. (1) An applicant under section 50 shall, without delay, serve a copy of the application on:

(a) Council;

(b) any person who is nineteen (19) years of age or older, whom the applicant is seeking to have vacated from the family home; and

(c) any person who holds an interest or right in or to the family home.

(2) Any person who has been served a copy of an application under subsection (1) has a right to appear before the court and make submissions with regard to their interests or rights in or to the family home.

Exclusive Occupation Order

52. (1) A court may make an order that grants the applicant exclusive occupation of a family home that is not Membertou-owned or guaranteed, and reasonable access to that home, subject to any conditions set out in section 53, and for any period of time that the court determines is reasonable in the circumstances.

(2) Pending the determination of an application made under section 50, the court may make an interim order to the same effect as an order under subsection (1).

Content of Exclusive Occupation Order

53. An order under section 52 may contain a provision requiring any or all of the following:

(a) the applicant's spouse or common-law partner and any specified person — whether or not they are members — to vacate the family home, immediately or within a specified period of time, and prohibiting them from re-entering the home;

(b) the applicant's spouse or common-law partner to preserve the condition of the family home until that person vacates it;

(c) the applicant to make payments to their spouse or common-law partner toward the cost of other accommodation; or

(d) either spouse or common-law partner to pay for all or part of the repair and maintenance of the family home and for other liabilities arising in respect of the family

home, or to make payments to the other spouse or common-law partner for those purposes.

Considerations

54. (1) In making an exclusive occupation order under section 52, the best interests of any child who may be affected by the order shall be the paramount consideration.

(2) To determine what is in the best interests of a child, all of the child's rights, needs and circumstances shall be considered, including the following:

(a) the child's health and emotional well-being;

(b) the child's views, unless it would be inappropriate to consider them;

(c) the nature and strength of the relationships between the child and significant persons in the child's life;

(d) the history of the child's care;

(e) the child's right to stability, given the child's age and stage of development;

(f) the child's right to reside on Membertou lands and not to be removed or relocated from Membertou lands without their free, prior and informed consent;

(g) the impact of any family violence on the child's right to safety, security or well-being, whether the family violence is directed toward the child or another family member;

(h) whether the actions of a person responsible for family violence indicate that the person may be impaired in his or her ability to care for the child and meet the child's needs; and

(i) the child's right to recover, use, enjoy, preserve and pass on to future generations Membertou histories and language, oral traditions and culture.

(2) In making an exclusive occupation order, the court shall also consider:

(a) the terms of any domestic agreement;

(b) the collective interests of members in their Membertou lands;

(c) any representations made by Council with respect to the cultural, social and legal context that pertains to the application;

(d) the period during which the applicant has habitually resided on Membertou lands;

(e) the financial situations and the medical conditions of the spouses or common-law partners;

(f) the availability of other suitable accommodation that is situated on Membertou lands;

(g) any existing order made on a matter related to the consequences of the breakdown of the relationship;

(h) any family violence;

(i) any acts or omissions by one of the spouses or common-law partners that reasonably constitute psychological abuse against the other spouse or common-law partner, any child in the charge of either spouse or common-law partner, or any other family member who habitually resides in the family home;

(j) the existence of exceptional circumstances that necessitate the removal of a person other than the applicant's spouse or common-law partner from the family home in order to give effect to the granting to the applicant of exclusive occupation of that home, including the fact that the person has committed acts or omissions that constitute family violence, or reasonably constitute psychological abuse, against the applicant, any child in the charge of either spouse or common-law partner, or any other family member who habitually resides in the family home;

(k) the interests of any elderly person or person with a disability who habitually resides in the family home and for whom either spouse or common-law partner is the caregiver;

(l) the fact that a person, other than the spouses or common-law partners, holds an interest or right in or to the family home; and

(m)the views of any person who received a copy of the application, presented to the court in any form that the court allows.

Emergency Protection Order Revoked

55. An existing emergency protection order in favour of or against one of the spouses or common-law partners is revoked when the court makes an order under section 52, except to the extent specified by the court in either order.

Notice of Exclusive Occupation Order

56. (1) Subject to subsection (2), a person who is granted an order under section 52 shall, without delay serve a copy of the order on those persons who are entitled to receive a copy of the application.

(2) If directed by the court, a peace officer shall serve a copy of an order made under section 52 on those persons who are entitled to receive a copy of the application.

Application to Vary or Revoke Exclusive Occupation Order

57. If there has been a material change in circumstances, any of the following persons may apply to a court to have an order made under section 52 or 59 varied or revoked:

(a) any person in whose favour or against whom an order made under section 52 or 59 is made;

(b) any person specified in order made under section 52 or 59; or

(c) the holder of an interest or right in or to the family home to which an order made under section 52 or 59 relates.

Notice of Application

58. (1) An applicant under section 57 shall, without delay, send a copy of the application to:

(a) Council;

(b) if the applicant is a person in whose favour an order was made under section 52 or 59, to the person against whom the order was made;

(c) if the applicant is a person against whom an order was made under section 52 or 59, to the person in whose favour the order was made;

(d) any person who is named in the order made under section 52 or 59; and

(e) any person who holds an interest or right in or to the family home to which the order made under section 52 or 59 relates.

(2) Any person who is entitled to be served a copy of an application under subsection (1) has a right to appear before the court and make submissions with regard to their interests or rights in or to the family home.

Court Order

59. The court may, by order, confirm, vary or revoke an order made under section 52 or this section.

Considerations

60. In confirming, varying or revoking an order under section 59, the court shall consider:

(a) all evidence that was relied on at the hearing in which the order was made under section 52 or 59;

(b) all evidence regarding a change in material circumstances; and

(c) the considerations set out in section 54.

Notice of Order

61. (1) Subject to subsection (2), a person who is granted an order under section 59 shall, without delay serve a copy of the order on those persons who are entitled to receive a copy of the application.

(2) If directed by the court, a peace officer shall serve a copy of an order made under section 59 on those persons who are entitled to receive a copy of the application.

PART 7
EXCLUSIVE OCCUPATION ORDER
(AFTER DEATH OF A SPOUSE OR COMMON-LAW PARTNER)

Application for an Exclusive Occupation Order after Death of a Spouse or Common-law Partner

62. A survivor may apply to the court for an order granting the survivor exclusive occupation of a family home that is not Membertou-owned or guaranteed, whether or not that person is a member.

Notice of Application

63. (1) An applicant under section 62 shall, without delay serve a copy of the application on:

(a) Council;

(b) the executor of the will or the administrator of the estate, if the applicant knows who those persons are;

(c) the Minister;

(d) any person who is of the age of majority or over, whom the applicant is seeking to have the court order to vacate the family home; and

(e) any person who holds an interest or right in or to the family home.

(2) Any person who has a right to be served a copy of the application has a right to appear before the court and make submissions with regard to their interests or rights in or to the family home.

Court Order

64. (1) A court may make an order granting a survivor exclusive occupation of a family home that is not Membertou-owned or guaranteed, and reasonable access to that home, subject to any conditions set out in section 65, and for any period that the court determines is reasonable in the circumstances.

(2) Pending the determination of an application made under section 62, the court may make an interim order to the same effect as an order under subsection (1).

Content of Order

65. An order under section 64 may contain provisions requiring any or all of the following:

(a) the survivor to preserve the condition of the family home;

(b) any specified person, whether or not that person holds an interest or right in or to the family home to vacate it immediately, or within a specified period, and prohibiting them from re-entering the home;

(c) the survivor, executor of the will, the administrator of the estate, or the holder of an interest or right in or to the family home to pay for all or part of the repair and maintenance of the family home and of other liabilities arising in respect of it; or

(d) any other condition the court considers is just and appropriate in the circumstances.

Considerations

66. (1) In making an order under section 64, the best interests of any child who may be affected by the order shall be the paramount consideration.

(2) To determine what is in the best interests of a child, all of the child's rights, needs and circumstances shall be considered, including the following:

(a) the child's health and emotional well-being;

(b) the child's views, unless it would be inappropriate to consider them;

(c) the nature and strength of the relationships between the child and significant persons in the child's life;

(d) the history of the child's care;

(e) the child's right to stability, given the child's age and stage of development;

(f) the child's right to reside on Membertou lands and not to be removed or relocated from Membertou lands without their free, prior and informed consent;

(g) the impact of any family violence on the child's right to safety, security or well-being, whether the family violence is directed toward the child or another family member;

(h) whether the actions of a person responsible for family violence indicate that the person may be impaired in his or her ability to care for the child and meet the child's needs; and

(i) the child's right to recover, use, enjoy, preserve and pass on to future generations Membertou histories and language, oral traditions and culture;

(3) In making an exclusive occupation order, the court shall also consider:

(a) the terms of the deceased spouse or common-law partner's will;

(b) the terms of any domestic agreement;

(c) the collective interests of members in Membertou lands;

(d) any representations made by Council with respect to the cultural, social and legal context that pertains to the application;

(e) the financial and medical condition of the survivor;

(f) the period during which the survivor has habitually resided on Membertou lands;

(g) the fact that the family home is the only property of significant value in the estate;

(h) the interests of any person who holds or may have a right to an interest or right in or to the family home;

(i) the interests of any elderly person or person with a disability who habitually resides in the family home and for whom the survivor is the caregiver;

(j) the existence of exceptional circumstances that necessitate the removal of a person from the family home in order to give effect to the granting to the survivor of exclusive occupation of that home, including the fact that the person has committed acts or omissions that constitute family violence, or reasonably constitute psychological abuse,

against the survivor, any child in the charge of the survivor, or any other family member who habitually resides in the family home; and

(k) the views of any person who received a copy of the application, that were presented to the court in any form that the court allows.

Notice of Order

67. (1) Subject to subsection (2), a survivor who is granted an order under section 64 shall, without delay, serve notice of the order on those persons who are entitled to receive a copy of the application.

(2) If directed by the court, a peace officer shall serve a copy of an order under section 64 on those persons who received a copy of the application.

Application to Vary or Revoke Exclusive Occupation Order after Death of a Spouse or Common Law Partner

68. If there has been a material change in circumstances, the following persons may apply to the court to have an order granted under section 64 or 70 varied or revoked:

(a) the survivor to whom the order under section 64 or 70 is granted;

(b) the executor of the will or administrator of the deceased spouse or common-law partner's estate;

(c) any person specified in an order made under section 64 or 70; or

(d) the holder of an interest or right in or to the family home.

Copy of an Application

69. (1) An applicant under section 68 shall, without delay send a copy of the application to every person who is entitled to receive an application under section 63.

(2) Any person who is entitled to be served a copy of the application has a right to appear before the court and make submissions with regard to their interests or rights in or to the family home.

Court Order

70. The court may make an order that confirms, varies or revokes an order made under section 64 or this section and may include in such order any provisions set out in section 65.

Considerations

71. In confirming, varying or revoking an order under section 70 the court shall consider:

(a) all evidence that was relied on at the hearing in which the order was made under section 64 or 70;

(b) all evidence regarding a change in material circumstances; and

(c) the considerations set out in section 66.

Notice of Order

72. (1) Subject to subsection (2), a person who is granted an order under section 70 shall, without delay serve a copy of the order on those who are entitled to receive a copy of the application.

(2) If directed by the court, a peace officer shall serve a copy of an order made under section 70 on those persons who are entitled to receive a copy of the application.

PART 8
DIVISION OF THE VALUE OF A FAMILY HOME (UPON BREAKDOWN OF MARRIAGE OR DOMESTIC PARTNERSHIP)

Notice of Applications Made Under This Part

73. An applicant under this Part shall, without delay, serve a copy of the application they are making on their spouse.

Application by Spouse

74. A spouse may apply to the court for a determination of each spouse's entitlement under section 78.

75. An application under section 74 shall be made within three (3) years after the day on which the relationship ended.

Court Order

76. A court may make an order to determine any matter in respect of each spouse's entitlements under section 78, including:

(a) the amount payable by one spouse or common-law partner to the other; and

(b) that the amount payable be settled by

(i) payment of the amount in a lump sum,

(ii) payment of the amount by installments,

(iii) the set-off or compensation of any amounts owed by one spouse or common-law partner to the other, or

(iv) any combination of the methods referred to in subparagraphs (i) to (iii).

Valuation Date

77. For the purposes of section 78, "valuation date" means the earliest of the following days:

(a) the day on which they separated with no reasonable prospect of reconciliation;

(b) the day on which a judgment granting they divorce is rendered;

(c) the day on which their marriage is declared a nullity;

(d) the day on which one of the spouses made an application related to the consequences of the breakdown of the marriage; and

(e) the day on which one of the spouses is granted an order under section 80.

Entitlement on Breakdown of Relationship

78. (1) When a relationship breaks down

(a) each spouse is entitled to an amount equal to one half (1/2) of the appreciation of the family home from the date that the spouses became spouses to the valuation date.

(b) a common-law partner is only entitled to a division of the value of a family home granted through a domestic agreement on the terms set out in the domestic agreement.

Assessing Value

79. (1) Subject to subsection (2), an assessment of the value of a family home is the amount that a buyer would reasonably be expected to pay for a family home on Membertou lands that is comparable to the family home in question on the valuation date, less the amount:

(a) of any outstanding debts or other liabilities assumed for acquiring the family home or for improving or maintaining the family home; and

(b) that a buyer would have reasonably have been expected to pay for a family home on Membertou lands that is comparable to the family home in question on the date the spouses became spouses.

(2) Despite subsection (1), spouses may enter a domestic agreement determining the value of a family home on any basis they desire to make such determination.

(3) A party to a domestic agreement made under subsection (2) has a right to register that domestic agreement in the Lands Register.

Interim Order to Protect and Preserve an Interest

80. On application by a spouse who has initiated an application under this Part, a court may make any order it considers necessary to protect and preserve an interest or right in or to the family home until a final determination is made under this Part.

Enforcement of Domestic Agreements

81. (1) If spouses or common-law partners enter into a domestic agreement that:

(a) sets out the amount to which each is entitled with respect to the family home and how to settle the amount payable by one of the methods referred to in subparagraphs 76(b)(i), (ii) or (iiii) or any combination of those methods; or

(b) sets out that one of the spouses or common-law partners will have a right to exclusive occupation of the family home for a specified period of time following the separation of the spouses or common-law partners or the death of a spouse or common-law partner,

a court may, on application by one of them, make an order to enforce that domestic agreement if the court is satisfied that the consent of both parties to the domestic agreement is free and informed, and that the domestic agreement is not unconscionable, having regard to the factors listed in section 20.

(2) A court may on application by a party to a domestic agreement, set aside a provision in a domestic agreement with respect to a family home:

(a) if a party to that contract failed to disclose to the other party all of their interests in Membertou land, or any material information in respect of those interests;

(b) if a party did not understand the nature or consequences of the provision; or

(c) otherwise in accordance with the law of contract.

(3) A party to a domestic agreement made under subsection (1) has a right to register that domestic agreement in the Reserve Lands Register.

PART 9
GENERAL

Representations by Council

82. (1) On the request of Council, the court that is seized of any application shall allow Council to make representations with respect to the cultural, social and legal context that pertains to the application and to present its views about whether or not the order shall be made.

(2) Where Council makes representations under subsection (1), the Court shall consider such representations in making an order under this Law.

Notice of Order to Council

83. Unless otherwise required by this Law, when the court makes an order under this Law that is not an order under section 49, the person in whose favour the order is made shall send, without delay, a copy of the order to the Council.

Liability of Peace Officer Limited

84. An action or other proceeding shall not be instituted against a peace officer for any act or omission done in good faith in the execution or intended execution of the peace officer's duties under this Law.

Interest or Right Not Affected

85. An order made under any of Parts 5 to 7 will not:

(a) change who holds an interest or right in or to the family home; or

(b) prevent an executor of a will or an administrator of an estate from transferring an interest or right in or to the family home to a named beneficiary under the will or to a beneficiary on intestacy.

Effect of Order on Obligations under a Lease

86. When an order made under any of Parts 5 to 7 grants exclusive occupation of the family home to a spouse, common-law partner or survivor who is not a lessee under the lease for the family home, the spouse, common-law partner or survivor is bound by the lease during the period of the order and is responsible to the lessor for the obligations under the lease of the lessee.

Offence

87. Any person who contravenes one of the following orders is guilty of an offence:

(a) an emergency protection order made section 38 or 45;

(b) a provision referred to in paragraph 53(a) contained in an exclusive occupation order made under section 52 or 59; or

(c) a provision referred to in paragraph 65(b) contained in an order made under section 64 or 70.

88. (1) A person who is found guilty of an offence under section 87 is punishable on summary conviction and liable to a fine not exceeding two thousand dollars ($2,000) or to imprisonment for a term not exceeding three (3) months, or to both.

(2) A fine imposed under subsection (1) is payable directly to Membertou.

PART 10
JURISDICTION OF COURTS

Divorce Proceeding Pending

89. When a divorce proceeding — as defined in subsection 2(1) of the *Divorce Act* — between spouses is pending, the court that has jurisdiction to hear and determine the matter has jurisdiction to hear and determine an application by one of the spouses under this Law.

Other Family Proceedings Pending

90. When a proceeding, other than a divorce proceeding, related to the consequences of the breakdown of a relationship is pending, the court that is seized of the matter has jurisdiction to hear and determine an application by the spouse or common-law partner.

No Pending Family Proceedings

91. If no divorce proceeding is pending and no court is seized of a matter related to the consequences of the breakdown of a relationship, the court that has jurisdiction to hear and determine an application by a spouse or common-law partner under this Law is the Supreme Court of Nova Scotia.

Proceedings on Death Pending

92. A court that is seized of a matter related to the distribution of property on the death of a spouse has jurisdiction to hear and determine an application made under this Law by the survivor, the executor of the will or the administrator of the estate.

No Proceedings on Death Pending

93. If no court is seized of a matter referred to in section 92, the courts that have jurisdiction to hear and determine an application made under this Law by the survivor, the executor of the will or the administrator of the estate are:

(a) the Supreme Court of Nova Scotia; and

(b) the Probate Court of Nova Scotia.

Possibility of Joinder

94. An application made under this Law, except under Part 5, may be heard in the same proceeding as another application related to the consequences of the breakdown of the relationship or the death of one of the spouses or common-law partners.

Right of Appeal — Divorce Proceeding

95. An order made under this Law in a divorce proceeding as defined in subsection 2(1) of the *Divorce Act* is deemed, for the purposes of section 21 of that Act, to be an order made under that Act.

Right of Appeal — Other Proceeding

96. Any other order made under this Law, except under Parts 4 and 5, may be appealed to the court exercising appellate jurisdiction over the court that made the order.

PART 11
RULES OF PRACTICE AND PROCEDURE

Definitions

97. The following definitions apply in this Part:

"appellate court", in respect of an appeal from a court, means the court exercising appellate jurisdiction with respect to that appeal; and

"competent authority" means the body, person or group of persons ordinarily competent under the laws of Nova Scotia to make rules regulating the practice and procedure in the court that is hearing a proceeding under this Law.

Rules

98. Subject to sections 99 to 105, a competent authority may make rules applicable to any proceedings under this Law, including rules:

(a) regulating the practice and procedure in the court, including the addition of persons as parties to the proceedings;

(b) respecting the conduct and disposition of any proceedings under this Law without an oral hearing;

(c) regulating the sittings of the court;

(d) respecting the fixing and awarding of costs;

(e) prescribing and regulating the duties of officers of the court;

(f) respecting the transfer of proceedings under this Law to or from the court; and

(g) prescribing and regulating any other matter considered expedient to attain the ends of justice and carry into effect the purposes and provisions of this Law.

Exercise of Power to Make Rules

99. The power to make rules conferred by section 98 on a competent authority shall be exercised in the like manner and subject to the like terms and conditions, if any, as the power to make rules conferred on that authority by the laws of Nova Scotia.

Provincial Laws of Evidence

100. The laws of evidence of Nova Scotia, including the laws of proof of service of any document, apply to proceedings under this Law.

Continuation of Proceedings on Death of Party

101. When a spouse or common-law partner makes an application under Part 6 or 8, and both spouses or common-law partners or one of them dies before the application is disposed of, the application may be continued by or against the executor of the will or the administrator of the estate of the spouse or common-law partner who dies.

Continuation of Application by Survivor after Death of Party

102. When a survivor makes an application under Part 8 and the survivor dies before the application is disposed of, the application may be continued by the executor of the will or the administrator of the estate of the survivor.

Continuation of Application by Executor or Administrator after Death of Party

103. When an executor of a will or an administrator of an estate makes an application under Part 8 and the survivor dies before the application is disposed of, the application may be continued against the executor of the will or the administrator of the estate of the survivor.

Council Power to Make Regulations

104. The Council may make regulations that the Council considers necessary for carrying out the purposes and provisions of this Law, including regulations making rules that are applicable to any proceedings under this Law and prescribing anything that by this Law is to be prescribed.

Regulations Prevail

105. Any regulations that may be made under section 104 to provide for uniformity in the rules made under section 98 prevail over those rules.

PART 12
PROOF OF LAW AND ACCESS TO COPIES OF LAW

106. A copy of this Law appearing to be certified as a true copy by an officer of Membertou is proof of the original without proof of the officer's signature or official character.

107. The Council shall ensure that a copy of this Law, as amended from time to time, is on the Membertou website and is available for public inspection at locations designated by the Council and may make it public by any other means of communication that the Council considers appropriate.

PART 13
AMENDMENT OR REPEAL

108. For the purposes of this Part, the following definitions apply:

"eligible voter" means, for the purpose of voting in relation to a major amendment to this Law, a member who has attained the age of eighteen (18) years on or before the last day of the vote;

"major amendment" means an amendment that is not a minor amendment, and includes a repeal of this Law;

"members-at-large meeting" means a meeting convened by Council for the purpose of approving major amendments to this Law;

"minor amendment" means an amendment that:

(a) corrects typographical errors;

(b) is required to reference any relevant new or amended Membertou or other applicable laws;

(c) is ordered by any Court; or

(d) serves to clarify the Law, where there is no reasonable dispute about the intention underlying the original provision.

Major Amendments

109. (1) A major amendment to this Law must be approved by eligible voters at a members-at-large meeting that is convened by Council for the purpose of amending this Law.

Rights of Eligible Voter

110. Each eligible voter has a right to vote in a members-at-large meeting.

Right to Attend Members-At-Large Meeting

111. Any member may attend a members-at-large meeting.

112. A person other than a member may attend a members-at-large meeting with the permission of Council.

More Than One Meeting

113. Council may schedule and hold more than one members-at-large meeting to discuss and decide on a major amendment to this Law.

Quorum for Members-At-Large Meeting

114. The quorum for a members-at-large meeting is ten percent (10%) of all eligible voters.

Voting at a Members-At-Large Meeting

115. Voting at a members-at-large meeting may be conducted by various methods, as determined by Council, including any of the following methods or combinations thereof, one of which shall provide an opportunity for persons residing off Membertou lands to vote:

(a) ballots cast in person by secret ballot at the members-at-large meeting;

(b) a show of hands at the members-at-large meeting;

(c) mail-in-ballots; or

(d) electronic ballots.

Requirements for Approval at Members-At-Large Meeting

116. A matter shall be considered to be approved at a members-at-large meeting if:

(a) at least ten percent (10%) of eligible voters cast a vote on the matter; and

(b) a majority of those eligible voters who cast a vote are in favor of the matter.

Notice of Members-At-Large Meeting

117. (1) Council shall provide eligible voters with written notice of a members-at-large meeting by:

(a) at least twenty-one (21) days' before the members-at-large meeting, posting a written notice in a public area of each public building on Membertou lands;

(b) at least twenty-one (21) days' before the members-at-large meeting, either:

(i) delivering a written notice to each eligible voter at their last known mailing address, or

(ii) publicizing a written notice in a newsletter that is delivered or mailed to each eligible voter at their last known mailing address; and

(c) at least ten (10) business days' before the members-at-large meeting and at the direction of Council, publishing a written notice on any website or other social media tools used by Membertou to communicate with members.

(2) A written notice regarding a members-at-large meeting shall set out:

(a) the date, time and location of the members-at-large meeting;

(b) a summary of the major amendments to be considered;

(c) information on how members may obtain further information on the major amendments to be considered; and

(d) information on how members may vote at the members-at-large meeting.

Conduct of Members-At-Large Meeting

118. At a members-at-large meeting, Council shall ensure:

(a) copies of any major amendments to this Law that are to be considered are made available to members;

(b) the purpose and provisions of any major amendments to this Law are explained to members; and

(c) that a vote is conducted on the major amendments to this Law that are to be considered.

Where Quorum Not Met in First Members-At-Large Meeting

119. If a quorum is not obtained for a vote at a members-at-large meeting, Council may schedule and hold a second vote to obtain members approval at a second members-at-large meeting.

120. The quorum for a second vote to obtain community approval at a second members-at-large meeting shall be eight percent (8%) of all eligible voters.

Authority to Make Additional Rules and Procedures for Members-At-Large Meeting

121. Council may make rules and procedures for a members-at-large meeting that are consistent with this Law.

Minor Amendments

122. Council may approve minor amendments to the Law by band council resolution.

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PART 14
COMING INTO FORCE

123. This Law will come into force and have the force of law on the date that it is both:

(a) approved by Membertou members in accordance with sections 8 to 10 of the *Family Homes on Reserves and Matrimonial Interests or Rights Act*; and

(b) approved by Council.

THIS LAW IS HEREBY DULY APPROVED by the Council on 09 day of 03, 2016, at Membertou, Nova Scotia.

A quorum of Council consists of five (5) members of Council.

Chief Terry Paul

Councillor Austin Christmas

Councillor Dean Christmas

Councillor Julie Christmas

Councillor Joan Denny

Councillor Robin Googoo

Councillor Lee Gould

Councillor Johanna LaPorte

Councillor Paul MacDonald

Councillor David Marshall

Councillor Allister Matthews

Councillor Anthony Paul

Councillor Lawrence Paul Jr.

Laws under the *First Nations Goods and Services Tax Act*

Lois adoptées en vertu de la *Loi sur la taxe sur les produits et services des premières nations*

Manitoba

OPASKWAYAK CREE NATION
TOBACCO TAX LAW, 2016
February 2016

WHEREAS the Opaskwayak Cree Nation is a signatory to **Treaty #5**, and exercising inherent treaty and aboriginal rights and title, recognized and affirmed in the **Constitution Act, 1982**;

AND WHEREAS the Opaskwayak Cree Nation has inherent authority over its lands, peoples and resources;

AND WHEREAS the Opaskwayak Cree Nation Chief and Council as the elected government of the Opaskwayak Cree Nation, has jurisdiction over its lands, peoples and resources and is responsible for the establishment of Law;

AND WHEREAS the **First Nations Goods and Services Tax Act**, sc 2003, c15, s67, as amended, recognizes and affirms the right of First Nations, including Opaskwayak Cree Nation, to enact and enforce sales taxes on reserve lands, and to enter into agreements with Federal and Provincial governments for the collection and remission of taxes on reserve lands;

AND WHEREAS the Opaskwayak Cree Nation wishes to enact a Law, authorizing the enforcement and collection of Tobacco Taxes on Opaskwayak Cree Nation reserve lands, and the collection of the aforesaid tax monies for the purposes as set out herein;

AND WHEREAS the Opaskwayak Cree Nation has entered into negotiations and agreements with the Province of Manitoba for the collection and remission of tobacco taxes on reserve;

AND WHEREAS the Opaskwayak Cree Nation seeks to enter into an Administration Agreement, as set out in the **First Nations Goods and Services Tax Act**;

NOW THEREFORE BE IT RESOLVED that the Chief and Council of the Opaskwayak Cree Nation enacts the following Law, pursuant to section 23 of part 2 of the **First Nations Goods and Services Tax Act:**

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SHORT NAME

1. This Law may be cited as the **'Opaskwayak Cree Nation Tobacco Tax Law, 2016.'**

DEFINITIONS

2. The following definitions shall apply:

"Chief and Council" means the Chief and Council of the Opaskwayak Cree Nation, meeting or passing resolutions or motions in quorum;

"OCN Lands" means the reserve lands of the Opaskwayak Cree Nation, as administered by the Opaskwayak Cree Nation Land Authority, pursuant to the OCN Land Code, enacted under the First Nations Land Management Act, located in the province of Manitoba.

"Tobacco" means leaves and stems of the tobacco plant, as well as any product manufactured from raw leaf tobacco,, including cigars, cigarillos, cigarettes, tobacco sticks, fine cut tobacco and snuff, as defined in section 6 of the federal **Excise Act**.

"Tobacco Tax" means the tax as established in section 3, herein.

TOBACCO TAX

3. Any person who purchases tobacco on any OCN Lands shall pay to the Opaskwayak Cree Nation a tax calculated on the value of consideration at a rate equivalent to the rate set out in the Provincial Tobacco Tax Act, as amended from time to time.

RESTRICTION ON RETAIL PRICE

4. No person, corporation or association may sell Tobacco, and no person may purchase Tobacco, on OCN Lands for a retail price less than the sum of the wholesale price paid, plus the sum of the Opaskwayak Cree Nation tobacco tax.

TOBACCO TAX AGREEMENTS WITH MANITOBA

5. The Chief and Council is authorized to enter into agreements with the Province of Manitoba from time to time, for the collection and remission of tobacco taxes on OCN Lands, pursuant to the authority granted in the **First Nations Goods and Services Tax Act**.

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OCN TAX ADMINISTRATOR AS AGENT

6. The Chief and Council shall authorize the position of OCN Tax Administrator as the lawful agent of the Chief and Council for the purposes of administering, implementing and enforcing this Law, and administering, implementing and enforcing any directions, regulations, mandates, resolutions or agreements made by the Chief and Council pursuant to this Law.

RETAILERS TOBACCO SALES LICENSE

7. The Chief and Council may require any person, corporation or association which sells or retails tobacco on any OCN Lands, to maintain a license issued by the Opaskwayak Cree Nation, by way of letter or council resolution, in addition to any license issued by the Province of Manitoba.

RETAILERS DISCLOSURE OF PURCHASE INVOICES

8. All persons, corporations or associations who sell tobacco on any OCN Lands shall provide to the Chief and Council, or their OCN Tax Administrator, copies of all purchase invoices for cigarettes and tobacco products, showing proof of purchase from wholesale dealers.

RETAILERS MAINTENANCE OF RECORDS

9. The Chief and Council may require any person, corporation or association which sells or retails tobacco on any OCN Lands to keep and maintain records of tobacco sales and purchases, as described or in form set out by the Chief and Council or their OCN Tax Administrator from time to time, and to make such records available for purposes of inspection and audit on demand.

RETAILERS RECORDS AND SALES DIRECTIVES

10. The Chief and Council may, from time to time, require any person, corporation or association which sells or retails tobacco on any OCN Lands to comply with administrative directions by the Chief and Council, with regards to the sale of Tobacco.

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EXPENDITURES

11. Expenditures made out of monies raised pursuant to this Law shall be made for the following purposes only:
    a) Advancing Opaskwayak Cree Nation's aboriginal and treaty rights;
    b) Education and training;
    c) Economic development;
    d) Recreation and Social and Cultural development;
    e) Health and Welfare; and
    f) Such direct or indirect beneficial purposes as the Chief and Council may specifically authorize.

CONFIDENTIALITY

12. No person shall divulge or provide access to any information obtained in the administration of this Law, except:
    a) for the purpose of administering and enforcing this Law;
    b) for the purpose of administering, implementing or enforcing any agreement with the Province of Manitoba made pursuant to this Law, including disclosing said information to the Province of Manitoba.;
    c) for the purpose of legal proceedings; and
    d) to the Chief and Council and its OCN Tax Administrators for the purpose of formulating or implementing fiscal policy.

OFFENCE

13. Every person who contravenes this Law is guilty of an offence and liable on summary conviction to a fine of not more than $25,000 or to imprisonment for a term not more than 12 months or both.

PARALLEL PROVINCIAL LAW

14. *The Tobacco Tax* Act, CCSM T-80, shall be designated and deemed a 'Parallel Provincial Law' to this Law, pursuant to the **First Nations Goods and Services Tax Act**, and the provisions of the **Tobacco Tax Act**, except where they are contrary or incompatible to this Law, any regulations, policy, directives or agreements made pursuant to this Law, and any other Law, Band By-Law, Land Law or Federal statute, shall be incorporated by reference.

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ADMINISTRATIVE AGREEMENT

15. A Tobacco Tax Agreement entered into pursuant to this Law with the Province of Manitoba shall be designated and deemed as an 'Administration Agreement' pursuant to the **First Nations Goods and Services Tax Act**.

LISTING UNDER SCHEDULE 2 OF THE FIRST NATIONS GOODS AND SERVICES ACT

16. The Opaskwayak Cree Nation, concurrent with the passage of this Law, and the entering into of a Tobacco Tax Agreement with the Province of Manitoba, hereby requests that Opaskwayak Cree Nation, as represented by the names of Chief and Council; OCN Lands in the Province of Manitoba; and the Province of Manitoba thereto, all be listed in Schedule 2 of the **First Nations Goods and Services Tax Act**.

PUBLICATION

17. This Law shall be published in the next available issue of the First Nation's Gazette and in the Natotawin newspaper of the Opaskwayak Cree Nation.

HEADNOTES

18. Headnotes, marginal notes and headings form no part of the enactment but shall be construed as being inserted for convenience of reference only.

REGULATIONS

19. The Chief and Council may enact directives, forms, policies and regulations pursuant to this Law in order to give effect to the provisions of this Law.

SEVERANCE

20. A finding by a Court that a provision of this Law is void or invalid shall not affect the validity of the rest of the Law.

AMENDMENT

21. This Law may be amended from time to time by three separate readings, each passed by vote of a majority of a quorum of sitting members of Chief and Council. Notwithstanding the foregoing, any amendment which is found to contravene the **First Nation's Goods and**

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Services Tax Act, Parallel Provincial Law or Administrative Agreements as referred to herein shall be of no force and effect.

COMING INTO FORCE

22. This Law shall come into force upon the later of the following:
    a) The date of passage or signing of this Law by the Chief and Council of the Opaskwayak Cree Nation at a meeting in quorum;
    b) The day that an Administration Agreement, pursuant to this Law is signed with the Province of Manitoba.

APPROVED AND PASSED BY CHIEF AND COUNCIL at a duly convened meeting held on the OCN Lands, this 8th day of FEBRUARY, 2016.

(A quorum of the Opaskwayak Cree Nation Chief and Council shall consist of five)

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

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D. VALDEN, 02/23/2016